ANNUAL FINANCIAL (UNAUDITED) STATEMENT FOR FITTE YEAR 2016

CITY	NANCIAL S D 40A:5-12 TION OF BU	7
of	TATEMENT RE , AS AMENDED JDGETS BY TH	POPULATION VET VALUATION FIVE DOLLAR C MUNI
VINELAND	QUIRED TO BE FIL , COMBINED WITH E DIRECTOR OF T	POPULATION LAST CENSUS NET VALUATION TAXABLE 2016 3,896,457,187 MUNICODE 0614 FIVE DOLLARS PER DAY PENALTY IF NOT FIL COUNTIES - JANUARY 26, 2017 MUNICIPALITIES - FEBRUARY 10, 2017
, County of	NANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ID 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO TION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMEN:	POPULATION LAST CENSUS T VALUATION TAXABLE 2016 MUNICODE FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2017 MUNICIPALITIES - FEBRUARY 10, 2017
CUMBERLAND	RSEY STATUTES QUIRED PRIOR TO DAL GOVERNMEN	∴

ANNUAL FINANCE ANNOTATED 40. CERTIFICATION SERVICES. Y STATUTES ED PRIOR TO GOVERNMENT

<u> </u>	0	
Preliminary Check	Date Examined By:	SEE BACK COVER FOR INDEX AND INSTRUCTIONS. DO NOT USE THESE SPACES

can be supported upon I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51a and 63 demand by a register or other detailed analysis. 49 to 51a and 63 to 65a are complete, were computed by me and

2

Examined

Title	Signature
RMA #393	Leon P. Costello CPA, RMA

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY HE CHIEF FINANCIAL OFFICER:

are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit. exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or

Signature From Bullyack	Services, including the verification of cash balances as of December 31, 2016.	the veracity of required information included herein, needed prior to certification by the Director of Local Government	December 31, 2016, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as	statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at	VINELAND , County of	Officer, License # N1580 , of the	-urther, I do hereby certify that I,
Mrsel -	of December 31, 2016.	eeded prior to certification by the Dire	S. 40A:5-12, as amended. I also give	true statements of the financial condit	CUMBERLAND	CITY	Susan M. Baldosaro
a.		ctor of Local Government	complete assurance as	ion of the Local Unit as at	and that the	of	am the Chief Financial

Fax Number	Phone Number	Address	Title	Signature
per 856-405-4605	Imber 856-794-4000	640 East Wood Street, PO Box 1508, Vineland, NJ 08362-1508	Chief Financial Officer	From Bullians

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA S S FOLLOWS:

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended. I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the CITY of VINELAND December 31 2016 and have applied certain agreed-upon procedures thereon as

of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the municipality/county taken as a whole requirements of the State of New Jersey, Department of Community Affairs, Division of Local matters) [eliminate one] came to my attention that caused me to believe that the Annual agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no Government Services. Financial Statement for the year ended Had I performed additional procedures or had I made an examination 12/31/2016 is not in substantial compliance with the

which the Director should be informed: Listing of agreed-upon procedures not performed and/or matters coming to my attention of

(Fax Number)				
000000000000000000000000000000000000000				
(Phone Number)				
609-399-6333			2/1	
(Address)	February 2017.	February	day of	this 10th
OCEAN CITY, NJ 08226			ne	Certified by me
(Address)				
1535 HAVEN AVENUE				
(Firm Name)				
FORD, SCOTT & ASSOCIATES, L.L.C.				
(Registered Municipal Accountant)				
Leon P. Costello, CPA				

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

	CERTIFICATION OF QUALIFYING MUNICIPALITY
:	The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
! 2	All emergencies approved for the previous fiscal year did not exceed 3 % of total appropriations;
ω	The tax collection rate exceeded 90%;
.4	Total deferred charges did not equal or exceed 4% of the total tax levy;
'n	There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
Ö	There was no operating deficit for the previous fiscal year.
7.	The municipality did ${f not}$ conduct an accelerated tax sale for less than 3 consecutive years.
ò	The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
့်	The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10.	The municipality has not applied for Extraordinary Aid for 2016.
The under above crit with N.J.	The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A. C. 5:30-7.5.
Municipality:	lity:
Chief Fin	Chief Financial Officer:
Signature:	
Certificate #:	e #:
Date:	
	CERTIFICATION OF NON-QUALIFYING MUNICIPALITY
The under	The undersigned certifies that this municipality does not meet item(s) # of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.
Municipality:	lity: CITY OF VINELAND
Chief Fina	Financial Officer: Susan M. Baldosaro
Certificate #:	e#: N1580
Date:	

County	CUMBERLAND	Municipality	CITY OF VINELAND	Fed I.D. #	21-6001670

Report of Federal and State Financial Assistance Expenditures of Awards

Calendar Year Ending:
December 31, 2016

 Ξ All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with fiscal year 1/1/15. Report expenditures from federal pass-through programs received directly from the state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance

Note:

 \mathfrak{D} there are no compliance requirements. Report expenditures from state programs received directly from the state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since

(CFDA) number reported in the State's grant/contract agreements.

3 Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

operated utility The following certification is to be used ONLY in the event there is NO municipality

document. account, do not sign this statement and do not remove any of the UTILITY sheets from the If there is a utility operated by the municipality of if a "utility fund" existed on the books of

CERTIFICATION

County of CUMBERLAND during he year C 2 s and that sheets 40 to 68 are unnecessary	utility owned and operated by the CITY OF A DIVINELAND	I hereby certify that there was no "utility fund" on the books of account and the remas no
re unnecessary.	LAND	s no

I have therefore removed from this statement the sheets pertaining only to utilities.

Title	Name

Municipal Account.) (This must be signed by the Chief Financial Office, Comptroller, Auditor or Registered

NOTE:

in the statement) in order to provide a protective cover sheet to the back of the document. When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ the tax year 2016 and filed with the County Board of Taxation on January 10, 2017 in accordance Certification is hereby made that the Net Valuation Taxable of property liable to taxation for 3,854,968,100

SIGNATURE OF TAX ASSESSOR

MUNICIPALITY

COUNTY

BALANCE - CURRENT AS AT DECEMBER 31, 2016 POST CLOSING FUND

	ts)	(Do not crowd - add additional sheets)
-	19,493,665.95	page totals
THE PARTY OF THE P		
	ı	
	3,169,509.27	ACCOUNTS RECEIVABLE
	82.97	DUE FROM OTHER TRUST
	ı	DUE FROM GENERAL CAPITAL FUND
		INTERFUNDS:
	2,721.26	PROTESTED CHECKS
	1,342,880.00	PROPERTY ACQUIRED FOR TAXES
	1,000.00	DISALLOWED SC DEDUCTIONS FROM STATE AUDIT
	1,766,467.86	TAX TITLE LIENS RECEIVABLE
	2,293,200.49	SUBTOTAL
		CURRENT 2,171,033.79
-		PRIOR 122,166.70
		TAXES RECEIVABLE:
	26,127.75	DUE FROM STATE - VETERANS AND SENIOR CITIZENS
	10,891,676.35	CASH
Credit	Debit	Title of Account
t Be Subtotaled	Taxes Receivable Must Be Subtotaled	Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

TRIAL BALANCE - CURRENT FUND (CONT'D) POST CLOSING

AS AT DECEMBER 31, 2016

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

		- Proposition of the Control of the
19,493,665.95	18,483,000.80	IOIAL'S
10 /03 RRF OF	10 403 665 05	TOTALS
, and the same of		
1,969,064.69		TOND BALANCE
8,575,861.85		RESERVE FOR RECEIVABLES
8,928,719.21 "C"		SUBTOTAL
1,260.00		DEPOSITS ON SALE OF FORECLOSED PROPERTY
1,600.00		DEPOSITS ON SALE OF CITY OWNED LAND
8,186.68		RESERVE FOR TAX APPEALS
697.61		RESERVE FOR DONATIONS EMS
33,371.81		RESERVE FOR PURCHASE OF LAND
8,440.00		RESERVE FOR POLITICAL SIGNS
291,895.87		DUE TO COUNTY - ADDED & OMITTED TAXES
2,953,224.25		LOCAL SCHOOL TAX PAYABLE
		INTERFUNDS:
5.00		DUE TO STATE - BURIAL PERMITS
33,944.00		DUE TO STATE - DCA TRAINING FEES
1,975.00		DUE TO STATE - MARRIAGE LICENSES
1,030,952.19		PREPAID TAXES
1,053,108.07		RESERVE FOR TAXES OVERPAID
1,636.00		REFUND FOR OVER PAYMENTS OTHER CITY DEPT
638,318.01		ACCOUNTS PAYABLE
767,942.85		ENCUMBRANCES PAYABLE
2,102,161.87		APPROPRIATION RESERVES
Credit	Debit	Title of Account

BALANCE STATE AND FEDERAL GRANTS POST CLOSING SUMMARY CURRENT FUND AND

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Cash 85001	11,402,279.18	
3 Receivable	2,293,200.49	
	1,766,467.86	
perty		
Grants Receivable	7,037,636.80	
	1	
Total Assets 85008	27,041,905.58	1
Cash Liabilities 85009		16,476,958.84
Reserve for Receivables 85010		8,575,861.85
Fund Balance 85011		1,989,084.89
ALTERNATION COLLAND CO		
Total Liabilities, Reserve and Fund Balance 85012		27,041,905.58
	·	
	,	

CURRENT FUND SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance	A ========	Denstand	0	Balance
	Dec. 31, 2015	Accrued	Received	Canceled	Dec. 31, 2016
FEDERAL GRANTS:					
US Dept of Justice					
Bulletproof Vest Partnership Grant Program 2014	2,266.84		1,669.80		597.04
Bulletproof Vest Partnership Grant Program 2015	16,752.30		1,000,00		16,752.30
Bulletproof Vest Partnership Grant Program 2016	.0,,,,,,,,,	17,532.90			17,532.90
Justice Assistance Grant (JAG) FY12	1,121.94	11,002.00		1,121.94	11,002.00
Justice Assistance Grant (JAG) FY13	32,051.00		32,051.00	1,121.01	_
Justice Assistance Grant (JAG) FY14	36,097.00		5,158.00		30,939.00
Justice Assistance Grant (JAG) FY15	73,480.00		24,307.00		49,173.00
Justice Assistance Grant (JAG) FY16	,	82,486.00			82,486.00
COPS Hiring Program	186,654.29	,	186,654.29		
Homeland Security FY 2011 SAFER Grant	36,556.05		36,556.05		٠ ـ
Empowerment Zone	•		•		
Vineland Community School Project and Community Pool	381.00				381.00
Adult Training Center Project	150,757,00				150,757.00
NJ Dept of Transportation Trust Fund Authority					•
SE Ave. Construction (Chestnut to Landis)	417,916.30				417,916.30
Park Ave. (NE Blvd to Main) Resurfacing	108,586.46				108,586.46
Valley Ave. (Chestnut to Landis)	149,504.53				149,504.53
Valley Ave. (Landis to Park)	286,763.32		164,444.55		122,318.77
Landis Ave. Ph 1 & 2 Design (Myrtle to West)	41,023.02		3,463.53		37,559.49
Landis Ave. Resurfacing (Myrtle to Blvd) Ph. 1	1,990,409.77	49,667.00	667,501.67		1,372,575.10
Resurf Maple Avenue	58,125.00		58,125.00		-
Safe Routes to School Program (Sabater)	275,000.00				275,000.00
Resurf of Washington Ave.	213,288.00				213,288.00
Blackwater Branch Culvert Replacement	496,380.00	95,566.00			591,946.00
Landis Ave. Ph IV Design (Orchard to Moyer)	e e	59,172.00			59,172.00
Landis Ave. Traffic Signal Upgrades, Ph. 1	.*	7 9 6,077:00			796,077.00
Garden Road & Mill Road Traffic Signals		87,200.00			87,200.00
Landis Ave. Ph. 3 (Coney to West Aves)		650,710.00			650,710.00
FDA Maintaining Standards - Audits	-	3,000.00	3,000.00		_
FDA Program Conference	-	2,836.00	2,708.28	127.72	(0.00)
FDA Retail Food Program	701.36			701.36	
FDA Taking Care of Vineland 9/10/15-6/30/16	48,638.00	48,638.00	43,458.65		53,817.35
NACCHO - Voluntary National Retail Food Program-Mentorship	_	30,000.00	15,923.92	76.08	14,000.00
FEMA Hazard Mitigation-PW Generator Project	25,000.00		·		25,000.00
Total Federal	4,647,453.18	1,922,884.90	1,245,021.74	2,027.10	5,323,289.24

CURRENT FUND SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2015	Accrued	Received	Canceled	Balance Dec. 31, 2016
STATE ODANIES					
STATE GRANTS:					
Urban Enterprise Assistance Program					
2014 UEZ 2nd Gen - Downtown Marketing Project	9,202.44	•			9,202.44
2014 UEZ 2nd Gen - Corp Employee	1,192.81				1,192,81
2014 UEZ 2nd Gen - Econ Development Office	45,740.60		5,566.24		40,174.36
2013 UEZ 2nd Gen-Corp Employee	6,499.10				6,499,10
2013 UEZ 2nd Gen-Economic Development Office	83,974.48			83,974.48	
UEZ 2nd Gen - Demolition of 7 & 9 S. 7th Street	22,339.25			·	22,339.25
UEZ 2nd Gen - Demo of Prop 627-629 E. Elmer St.	65,000.00		8,740.30		56,259.70
UEZ 2nd Gen - Acq. Of Property, Block 1101, L16	140,000.00	•	r		140,000.00
UEZ 2nd Gen - Acq. Of Property, Block 1101, L15	250,000.00				250,000.00
2015 UEZ 2nd Gen - Downtown Marketing Project	51,623.15		26,546.58		25,076.57
2015 UEZ 2nd Gen - Econ Development Office	339,785.47		242,275.57		97,509.90
2015 UEZ 2nd Gen - Corp Employee	13,705.82		13,705.82		-
2015 VDC - Econ Development Staff	4,124.91		4,124.87	0.04	(0.00)
2015 UEZ 2nd Gen - VDID	28,947.51		28,947.51		(0.00)
2016 UEZ 2nd Gen - Downtown Marketing Project	,	150,000.00	4,908.00		145,092.00
2016 UEZ 2nd Gen - Econ Development Office		646,720.00	427,550.66		219,169.34
2016 UEZ 2nd Gen - Corp Employee		64,241.00	48,837.31		15,403.69
2016 VDC - Econ Development Staff		16,817.31	12,692.40		4,124.91
2016 UEZ 2nd Gen - VDID		125,000.00	93,273.71		31,726.29
UEZ 2nd Gen - Acq. Of Property-818 E. Landis Ave		200,000.00	00,210.11		200,000.00
UEZ 2nd Gen - Purchase of Sidewalk Sweeper		23,185.50	23,185.50		200,000.00
UEZ 2nd Gen - Acq. Of Property-Blk7503, Var Lots		2,100,000.00	2,100,000.00		-
State of NJ Division of Criminal Justice	_	2,100,000.00	2,100,000.00		-
Safe & Secure Communities	_	90,000.00	90,000.00		
Cumberland County Alcohol & Drug Abuse Prevention		00,000.00	30,000.00		-
Vld Municipal Alliance-2015	50,462.68		50,426.82		25.00
Vld Municipal Alliance-2016	30, 102.00	52,358.00	1,550.00		35.86
State of NJ DEPE Hazardous Discharge Remediation Grants		02 ₁ 000.00	1,000.00		50,808.00
Cedar Drive Landfill	63,678.75				60 670 75
Vineland Glass	9,396.85				63,678.75
BLK 597 Project-Various Sites	17,498.50				9,396.85
W. Oak Road	25,804.00				17,498.50
U-Pull It Recyclers Inc.	13,310.00				25,804.00
State of NJ Dept of Law & Public Safety	10,010,00				13,310.00
Click It or Ticket 2016	_	5,000.00	4 240 20	700 70	
	-	5,000.00	4,219.28	780.72	_

CURRENT FUND SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2015	Accrued	Received	Canceled	Balance Dec. 31, 2016
Drive Sober or Get Pulled Over 2015	1,692.15			1,692.15	_
Drive Sober or Get Pulled Over Holiday Crackdown	.,	5,000.00	3,497.01	1,502.99	_
Drive Sober or Get Pulled Over Yr End 2016		5,000.00	0, 101.101	1,002.00	5,000.00
HTS- Safe Corridor Act Grant	-	43,193,80	43,193.80		-
Cumberland County Prosecutor-Body Worn Cameras	<u>.</u>	35,700.00	35,389.50	310.50	_
State of NJ DEPE, Natural & Historic Resources		·	• -		
No Net Loss Reforestation	-				-
Total State	1,243,978.47	3,562,215.61	3,268,630.88	88,260.88	1,449,302.32
•	······································				1, 110,002.02
OTHER GRANTS					
CEZ Center City Block Initiative	9,500.00		•		9,500.00
CC Heritage Commission CY2015	330.00		330.00		-
CC Heritage Commission CY2016		1,320.00	990.00		330.00
SNJ Perinatal Cooperative-BRBP (PREP)	36,000.00		24,416.13		11,583.87
Cumberland County Dept of Health (CCDOH) County Campaign	-	60,000.00	25,643.17		34,356.83
Cumberland Cape Atlantic YMCA 7-15-2013 7-14-2015	27,526.14		·	27,526.14	-
Cumberland Cape Atlantic YMCA 1/1/15 - 9/30/15	36,024.34	•		36,024.34	_
Cumberland Cape Atlantic YMCA-CDC (PICH) 10/1/15-9/30/16	137,081.00		87,544.46	•	49,536.54
Cumberland Cape Atlantic YMCA-CDC (PICH) 10/1/16-9/30/17		136,588.00			136,588,00
Cumberland Cape Atlantic YMCA-Healthy Kids (AC only)	2,680.00		2,680.00		,
Cumberland Cape Atlantic YMCA-Healthy Kids (Cumb & AC)	10,800.00		5,958.00		4,842.00
Boys & Girl Club-Police Chaplain Program	4,700.00		500.00		4,200.00
VCHEC Parking	11,297.84			11,297.84	· -
VDID-Part Time Seasonal Employee S&W 2016		14,108.00		•	14,108.00
Total Other	275,939.32	212,016.00	148,061.76	74,848.32	265,045.24
	6,167,370.97	5,697,116,51	4,661,714.38	165,136.30	7,037,636.80
=	3,107,070.07	3,007,110,01	-7,007,717.00	100, 100.00	1,031,030.00

	Balance Dece	ember 31, 2015					
_		Reserve for	2016			Balances	Balance
<u>Purpose</u>	Appropriated	<u>Encumbrances</u>	Appropriations -	Disbursed	Encumbrances	Cancelled	Dec. 31, 2016
FEDERAL GRANTS:							
US Dept of Commerce - Economic Development Admin.							
	\$ 11,912,00						
US Dept of Justice	\$ 11,912.00						11,912.00
Bulletproof Vest Partnership Grant Program	4 806 46						-
Bulletproof Vest Partnership Grant Program 2010	1,606.16						1,606.16
Bulletproof Vest Partnership Grant Program 2013	0.54						0,54
Bulletproof Vest Partnership Grant Program 2014	597,04	-					•
Bulletproof Vest Partnership Grant Program 2015				597.04			-
Bulletproof Vest Partnership Grant Program 2016	16,752.30			16,752.30			=
Edward Byrne (JAG) FY12	4 404 04		17,532.90	601.01			16,931.89
Edward Byrne (JAG) FY13	1,121.94					1,121.94	-
Edward Byrne (JAG) FY14	3,208.00	28,295.00		31,503.00			-
Edward Byrne (JAG) FY15	0.00	33,597.00		2,658.00	30,939.00		-
Edward Byrne (JAG) FY16	18,061.00	55,419.00		45,000.00	28,480.00		-
US Dept of Justice COPS Hiring Grant			82,486.00	7,011.00	75,475,00		-
do pept of austice does milling Grant	114,315.44	*		114,315.44			-
Empowerment Zone							-
Downpayment Asst							· -
Vineland Community School Project and Community Pool	21,473.65			13,160.45			8,313.20
Adult Training Center Project	381.80						381,80
FEMA Hazard Mitigation Grant-PW Generator Project	150,757.00						150,757.00
NJ Dept of Transportation Trust Fund Authority	25,000.00			20,155.56			4,844.44
SE Ave. (Chestnut to Landis)							-
	417,826.30						417,826,30
Park Ave (NE Blvd to Main Road) Resurfacing Project	108,586.46						108,586,46
Valley Ave. (Chestnut to Landis Ave)	149,504.53						149,504.53
Valley Ave. (Landis to Park Ave)	128,712.59			6,393.82			122,318.77
Landis Ave. Phase 1 & 2 Design (Myrtle to West)	21,022.00	3,848.35		3,848.36			21,021.99
Landis Ave. Resurfacing (Myrtle to Blvd) Ph. 1	7,156.65	1,983,138.00	49,667.00	1,578,798.66	404,339.34		56,823.65
Resurf Maple Avenue		27,082.68		27,082.68			· <u>-</u>
Safe Routes to School (Sabater)	275,000.00						275,000.00
Resurf of Washington Ave	213,288.00						213,288,00
Blackwater Branch Culvert Replacement	496,380.00		95,566.00		481,606.00		110,340,00
Landis Ave. Phase IV Design (Orchard to Moyer)			59,172,00	10,396.62	48,775.02		0.36
Landis Ave. Traffic Signal Upgrades, Ph 1			796,077.00				796,077,00
Garden Road & Mill Road Traffic Signals			87,200.00			٠.	87,200,00
Landis Ave. Ph 3 (Coney to West)			650,710,00				650,710.00
FDA - Central Region Conference	595.40					595,40	,
FDA - Employee Health	105.96					105.96	_
FDA - Taking Care of Vineland	48,638.00		48,638.00	43,458.65	38,965.85		14,851.50
FDA - Central Region Conference 2016			2,836.00	2,708.28	·	127.72	(0.00)
FDA - Maintaining Standards - Audits			3,000.00	3,000.00			- ()
NACCHO - FDA Central Region Program Standards 2015	-			•			_
NACCHO - Retail Program Standards-Mentorship Program			16,000.00	15,923.92		76.08	_
NACCHO - FDA Mentorship Program 2017			14,000.00				14,000.00
Total Cadami							
Total Federal	2,232,002.76	2,131,380.03	1,922,884.90	1,943,364.79	1,108,580.21	2,027.10	3,232,295,59
							· · · · · · · · · · · · · · · · · · ·

	Balance Decer	mber 31, 2015					
Purpose	Appropriated	Reserve for Encumbrances	2016 Appropriations	Disbursed	Encumbrances	Balances Cancelled	Baiance Dec. 31, 2016
STATE GRANTS:							
Urban Enterprise Assistance Program							
UEZ 2nd Gen-Economic Development Office 2014	27,689,38	17,109,90		0.705.45			
Project No 07-44 Façade Improvement Program	7,234.85	17,109,90		6,725,15	10,171.08		27,903.05
UEZ 2nd Gen - Downtown Marketing Project 2014	7,234.63 576.52	0 605 00		4,127.12			3,107.73
UEZ 2nd Gen - Downtown Marketing Project 2015	20,589.57	8,625,92		4,237.07	4,937.95		27.42
UEZ 2nd Gen - Downtown Marketing Project 2016	20,009.01	16,259.85	150 000 00	28,090.46	8,227.00		531.96
Project No 08-26 Center City Redevelopment yr3	_	10,675,50	150,000.00	16,795.00	4,354.00		128,851.00
UEZ 2nd Gen - Demolition of 7 & 9 S. 7th Street	22,339.25	10,075.50		3,656.00			7,019.50
UEZ 2nd Gen - Corp Employee 2014	1,192.84						22,339.25
UEZ 1st Gen Downtown Marketing Project 2013	169.10	2,735.00		0.004.00			1,192.84
UEZ 1st Gen Prof Serv Redev Landis Theatre	108.10	18,019.92		2,904.00	40.040.00		0.10
UEZ 2nd Gen-Corp Employee 2013	6,499,19	10,019.92			18,019.92	24	• · · · ·
UEZ 2nd Gen-Economic Development Office 2013	83,974.48						6,499.19
UEZ 1st Gen-Demoltion of 628-630 Landis Avenue	35,000.00	5,734,40		• -	F 70 4 40	83,974.48	-
UEZ 2nd Gen-Acquisition of Property, B1101 L16	140,000.00	0,734.40			5,734.40		35,000.00
UEZ 2nd Gen-Acquisition of Property, B1101 L15	250,000.00						140,000.00
UEZ 2nd Gen- Demo of Property 627-629 E. Elmer Street	56,259,70	8,740.30		0.740.00			250,000.00
UEZ 2nd Gen - Economic Development Office 2015	136,487,74	26,702.70		8,740.30			56,259.70
UEZ 2nd Gen - Corp Employee 2015	100,107.17	20,702.70		65,680.54			97,509.90
VDC-Landis Marketplace 2015	0.04						-
VDC-Econ Development Staff 2016	0,07		16,817.31	16 766 10		0.04	-
UEZ 2nd Gen - VDID 2015	_		10,017.01	16,769.19			48.12
UEZ 1st Gen - Acquisition of Travel Inn	40,000.00						•
UEZ 2nd Gen - Economic Development Office 2016	10,000.00		646,720.00	612,597.09	00 404 04		40,000.00
UEZ 2nd Gen - Corp Employee 2016			64,241.00	63,709.02	33,461.81		661.10
UEZ 2nd Gen - VDID 2016			125,000.00	118,955.32			531.98
UEZ 2nd Gen - Acquisition of Property-818 E. Landis Ave			200,000.00	200,000.00			6,044.68
UEZ 2nd Gen - Purchase of Sidewalk Sweeper			23,185,50	23,185.50			-
VDID - Part Time S&W Employee 2016			20,100,00	4,036,90			(4.000.00)
UEZ 2nd Gen - Acquisition of Property-Bik 7503, Various Lts			2,100,000.00	1,540,000.00			(4,036,90)
			2,100,000.00	1,340,000.00			560,000.00
Municipal Court Administration Reimbursement Fund	0.86						0.00
Municipal Court Administration Reimbursement Fund	14,047.50						0.86
Municipal Court Administration Reimbursement Fund	16,180.41						14,047.50
Municipal Court Administration Reimbursement Fund	12,573,39						16,180.41
Municipal Court Administration Reimbursement Fund	9,182.80						12,573.39
Municipal Court Administration Reimbursement Fund	8,153.06						9,182.80
Municipal Court Administration Reimbursement Fund	8,368.51						8,153.06
Municipal Court Administration Reimbursement Fund	,		10,515.07		•		8,368.51
State of NJ Division of Criminal Justice			10,01				10,515.07
Emergency Management Agency Assistance (EMAA)			10,000.00	10,000,00			
Safe & Secure Communities 2013 & 2014	-		90,000.00	90,000,00			-
Drunk Driving Enforcement Fund	0.06		,				0.06
Drunk Driving Enforcement Fund	0.85						0.85
Drunk Driving Enforcement Fund	0.95						0.95
Drunk Driving Enforcement Fund	0.26						0.95
Drunk Driving Enforcement Fund	2,792.26			1,107,22			1,685,04
				-1			1,000.04

	Balance Dece	mber 31, 2015				•	
Dumana		Reserve for	2016			Balances	Balance
Purpose	Appropriated	Encumbrances	Appropriations	Disbursed	Encumbrances	Cancelfed	Dec. 31, 2016
Drunk Driving Enforcement Fund	4,465.08			rod no			
Drunk Driving Enforcement Fund	5,173.62	500.00		561.08 1.683.26			3,904.00
Drunk Driving Enforcement Fund	9/110.02	000.00	20,850,22	,			3,990.35
Drunk Driving Enforcement Fund			23,790,81	18,182.21			2,668.01
HSF-Safe Corridor Act Grant	-		43,193.80	43,193.80			23,790.81
Recycling Tonnage Grant	213,827.30	14,918.46	255,217.79	115,115,12	44.040.44		
NJ DEP Clean Communities Program 2010	0.37		200,217.19	110,110,12	11,342.44	-	357,505.99
NJ DEP Clean Communities Program 2011	0.08						0.37
NJ DEP Clean Communities Program 2012	(88.00)	93,20		5.20			80.0
NJ DEP Clean Communities Program 2013	(00.00)	130,05		130.05			•
NJ DEP Clean Communities Program 2014		6,610.62		6,610.62			•
NJ DEP Clean Communities Program 2015	106,695.12	7,440,08		108,722,35	4912.14		
NJ DEP Clean Communities Program 2016	100,000.72	1,440,00	152,185.17	14,021.87	4912.14		500.71
NJ Department of Health			102,100.17	14,021.07			138,163,30
Pandemic Influenza Preparedness	0.02						
H1N1 Correct Act Mini Grant	(0.02)						0.02
Cumberland County Alcohol & Drug Abuse Prevention	(-1.02)						(0.02)
VId Municipal Alliance -2010	651.74						
Vld Municipal Alliance - 2014	-						651.74
Vld Municipal Alliance - 2015	43,580.43	1,837,50		45,382.07			-
Vld Municipal Alliance - 2016	10,000110	1,007,00	52,358.00	9,447.91	40 000 70		35.86
State of NJ DEPE Hazardous Discharge Remediation Grants			02,000.00	3,441.31	18,283.73		24,626.36
Rossi Oil/14 NW BLVD	2,233,02						
508 Washington Ave	2,327.65						2,233,02
811 E. Oxford	2,685,00						2,327.65
Cedarwood Drive Landfill	21,122.47	38,656,76			38,656,76		2,685.00
Vineland Glass	7,235.50	2,104.00			2,104.00		21,122.47
Blk 597 Various Sites	16,544.02	954.48			2,104.00 954.48		7,235.50
W. Oak Road	6,270.00	19,561.00			19,561,00		16,544.02
U-Pull It Recycles	11,801,51	17,001.00			19,501,00		6,270.00
119 SE Blvd-SJ Truck & Spring	(5,318.00)	5,317.94					11,801.51
State of NJ Dept of Law & Public Safety	(-1)	0,011.04					(0.06)
Body Armor Replacement Program	0.10						
Body Armor Replacement Program	0,03						0.10
Body Armor Replacement Program	0.59						0,03
Body Armor Replacement Program	0.75						0.59
Body Armor Replacement Program	3,187.33			3,187.33			0.75
Body Armor Replacement Program	8,387.74	4,174.50		12,562.24			
Body Armor Replacement Program	12,455.57	1,11 1.22		8,045.08			4 (45 (6
Body Armor Replacement Program	,		11.888,20	0,010.00			4,410.49
Click or Ticket 2016			5,000.00	4,219.28		780,72	11,888.20
Drive Sober or Get Pulled Over 2015	1,692.15		0,000,00	7,210,20		780.72 1,692,15	-
Drive Sober or Get Pulled Over Holiday Crackdown	,		5,000.00	3,497.01		1,502.99	-
Drive Sober or Get Pulled Over Year End 2016			5,000.00	3,197.63		1,002.88	1 802 87
DHTS-Distracted Driving Crackdown 2015	-		-,	0,101,00			1,802.37
DHTS-"Data Driven Approaches to Crime and Traffic Safety"	-						-
Cumberland County Prosecutors Office							-
Body Worn Cameras			35,700.00	35,389,50		310.50	-
			•	1		010,00	-

	Balance Dece						
Purpose	Appropriated	Reserve for Encumbrances	2016 Appropriations	Disbursed	Encumbrances	Balances Cancelled	Balance Dec. 31, 2016
State of NJ DEPE No Net Loss Forestry Restoration DCA - Livable Communities - Library Program	27,532.45 6,976.31	4,744.58		3,761.00	1,541.08		26,974.95 6,976.31
Total State	1,398,753.50	221,646,66	4,046,662.87	3,258,230.49	182,261.79	88,260.88	2,138,309.87
Cumberland County Cultural & Heritage Commission Cumberland County Cultural & Heritage Commission 2015 Cumberland County Cultural & Heritage Commission 2016 VCHEC Parking VDID - Part Time Seasonal Employee-S&W 2016 Cumberland County Dept. of Health (CCDOH) County Campaign SNJ Perinatal COOP -BPBR (PREP) 2016 SNJ Perinatal COOP -NJDHSS Tobacco Cumberland Cape Atlantic YMCA 7/15/13-7/14/15 Cumberland Cape Atlantic YMCA - CDC 1/1/15-9/30/15 Cumberland Cape Atlantic YMCA - CDC (PICH) 10/1/15-9/30/16 Cumberland Cape Atlantic YMCA - CDC (PICH) 10/1/16-9/30/17 Cumberland Cape Atlantic YMCA-Healthy Kids (Cumb & AC) CEZ Center City Block Initiative Landis Sewerage Authority - Master Plan Prescription Grant Boys & Girls Club - Police Chaplain Program	0.45 1,029.40 11,297.84 29,418.68 27,526.14 36,024.34 107,891.55 10,800.00 12,000.00 4,127.38 4,700.00	240.00	1,320.00 14,108.00 60,000.00 136,588.00	1,269.40 1,319.84 39,891.28 28,787.72 106,670.69 17,633.39 10,031.94 450.00	0.16 1,225.00 212,00	11,297.84 27,526.14 36,024.34	0.45 (0.00) 14,108.00 18,883.72 418.96 - 1,220.86 118,954.61 768.06 12,000.00 4,127.38 4,250.00
	244,815.78	240.00	212,016.00	206,054.26	1,437.16	74,848.32	174,732.04
\$ ₌	3,875,572.04	2,353,266.69	6,181,563.77	5,407,649.54	1,292,279.16	165,136.30	5,545,337.50

CURRENT FUND SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

<u>Purpose</u>	_	Balance Dec. 31, 2015	Realized as Miscellaneous Revenue	Received	Adjustments	Balance Dec. 31, 2016
FEDERAL GRANTS: None	\$					
140110	Ψ	-			,	-
Total Federal	-	-	4	***		
STATE GRANTS:						
State of NJ Dept of Law & Public Safety						
Drunk Driving Enforcement Fund		_	44,641.03	44641.03	-	_
Alcohol Education & Rehabilitation		<u></u>	10,515.07	10,515.07		-
Body Armor		<u>.</u>	11,888.20	11,888.20		_
Urban Enterprise Zone Funds			,	,		
1st Generation Projects		36,204.35		674,418.62		710,622.97
State of NJ Dept of Environmental Protection				·		,
Clean Communities		-	152,185.17	152,185.17		-
Recycling Tonnage			255,217.79	255,217.79		-
The Food Trust - NJ Healthy Corner Store Init.						
Office of Emergency Management		-	10,000.00	10,000.00		-
Total State	_	36,204.35	484,447.26	1,158,865.88	-	710,622.97
	\$ _	36,204.35	484,447.26	1,158,865.88		710,622.97

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 * AS AT DECEMBER 31, 2016

(Do not crowd - add additional sheets)		The state of the s													RESERVE FOR PUBLIC ASSISTANCE	CASH	Title of Account
leets)														18,491.12		18,491.12	Debit
											,			18,491.12	18,491.12		Credit

*To be prepared in compliance with Department of Human Services Municipal Audit Guide,
Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2016

(Do not crowd - add additional sheets)				The state of the s	***************************************						The state of the s			Totals	GRANI ONATTROTRIA ED REMERVEM	GRANT APPROPRIATION RESERVES	ENCUMBRANCES PATABLE		GRANTS RECEIVABLE	CASH	
i)			·											7,548,239.63					7,037,636.80	510,602.83	
														7,548,239.63	/10,622.9/	5,545,337.50	1,282,279.10	7 2000			4

POST CLOSING

TRIAL BALANCE -- TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2016

	ts)	(Do not crowd - add additional sheets)
,		
and the state of t		
And the state of t		
001,120.32	001,120.02	
607 708 EO	807 708 FO	EI ND TOTALS
83.051.07		FUND BALANCE
		ASSESSMENT SERIAL BONDS
		The state of the s
		RESERVE FOR ASSESSMENT AND LIENS
524,675.45		RESERVE FOR ASSESSMENT LIENS INTEREST AND COSTS
		ASSESSMENT LIENS INTEREST AND COSTS
	494,172.24	ASSESSMENT LIENS
	30,503.21	ASSESSMENT RECEIVABLE
,	83,051.07	CASH
		TRUST ASSESSMENT:
-00,000.00	100,000.00	
108 805 00	108 805 00	FIND TOTALS
106,433.40		RESERVE FOR DOG FUND
171.60		DUE TO STATE DEPARTMENT OF HEALTH
	106,605.00	CASH
		DOG TRUST FUND:
Credit	Debit	Title of Account

POST CLOSING

TRIAL BALANCE --

L BALANCE -- TRUST FUNDS (CONT'D) (Assessment Section Must Be Separately Stated) AS AT DECEMBER 31, 2016

8,041,279.47	8,041,279.47	
955,508.46		US HOUSING & URBAN DEVELOP HOME INVEST, PROG.
6,232,858.51		MORTGAGES RECEIVABLE
34,374.32		REVOLVING FUND FOR HOME INVESTMENT FUND
26,490.90		REHABILITATION REVOLVING FUND
40.09		REHABILITATION ESCROW DEPOSITS
273,788.70		ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
518,218.49		COMMUNITY DEVELOPMENT BLOCK GRANT
		RESERVE FOR:
	6,232,858.51	MORTGAGES RECEIVABLE
	1,007,739.67	US DEPT OF HOUSING & URBAN DEVELOP RECEIVABLE
	460,581.79	COMMUNITY DEVELOPMENT GRANTS RECEIVABLE
	340,099.50	CASH
		COMMUNITY DEVELOPMENT BLOCK GRANT FUND:
11,112,749.74	11,112,749.74	
-	35.00	PROTESTED CHECKS REC
1,041,024.92		RESERVE FOR LANDFILL CLOSURE
559,666.13		PAYROLL DEDUCTIONS PAYABLE
3,897,412.66		MISCELLANEOUS TRUST ESCROWS
5,614,563.06		MISCELLANEOUS TRUST RESERVES
82.97		DUE TO CURRENT FUND
	11,112,714.74	CASH
		TRUST - OTHER:
Credit	Debit	Title of Account

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION Public Law 1997, C. 256

Amount in excess of the amount expended: 3 - (1 $+$ 1) $pp M Cau$	Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)	Municipal Public Defender Trust Cash Balance December 31, 2016	Municipal Public Defender Expended Prior Year 2015;
€9	exceeds by more than 25% s of a municipal public ninal Disposition and O. Box 084,	(3) \$	(2) (1) **
			25%

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1997, C. 256.

Date:	Certificate #:	Signature:	Chief Financial Officer:
	N1580		Susan M. Baldosaro

Schedule of Trust Fund Deposits and Reserves

I	ა წ.	35. In	34. _E	33. I P	32.	31.	30. <u>c</u>	29. <u>1</u>	28	27. s	26. In	25. <u>c</u>	24. 🛭	23. 1	22. <u>c</u>	21. E	20. <u>c</u>	19. <u>c</u>	18 Le	17. F	16. Im	15. Io	74 4.	13. I v	12 [11. Iso	10. _E	10	œ	7	Б	Çī J	4. TI	.ω Ιπ	, !=:	اد - ۲	
Totals \$		Donations - Health Promotion	Donations - General	Police Extra Duty	Donations - Fireworks	Donations - Feral Cat Program	Council of Affordable Housing	Tax Title Lien Redemptions	Deposits - Payroll	Storm Recovery	Developers Cont - Reforestation	Developer's Surety Deposits -Interest	Developer's Surety Deposits -Principal	Tax Sale Premiums	Cumb Co - Alcohol & Drug Abuse	Burnt Mill Lake Restoration Project	Donations - Police Dept/Community Policing	Confiscated Funds	Planning / Zoning Board Legal	Forfeited Property	Environment Quality & Enforcement	Donations - All Abilities Playground	Unemployment Compensation	Worker's Compensation	Developer's Surety Deposits	Self Insurance	Donation Holiday Lighting Contest	Donation Ford Galaxy	Donations EMS	Donations Garton Memorial	Recreation Field Fees	Rec. Comm Pay in Lieu of Subdivision	Recreation Commission Expenditures	Parking Offenses Adjunction Act	Fire Dept Donations	Uniform Fire Safety Act \$	Purpose
10,665,626.42 \$		1,499.87	1,000.00	16,509.15		50.00	325,323.10	74,969.92	5,000.00	1	1	14,605.63	626,546.41	1,705,100.00		4,215.71	8,787.04	6,641.97	5,373.00	3,729.64	11,823.88	7,500.00	767,363.91	2,070,186.86	9,003.56	4,829,279.48		62.00	207.70	300.00	40,858.83	1,321.30	31,636.63	4,460.78	7,651.76	84,618.29	Amount December 31, 2015 per Audit <u>Report</u>
13,849,252.25 \$		Hereinstein war war and de la company of the compan	100,000.00	99,359.43			572,121.77	1,291,491.24		119,936.10	38,500.00	804,60	565,950.00	906,100.00	1,106.00	1	22,253.81	1,378.25	102,582.00		4,578.01		867,239.75	3,410,354.45	7,400.00	5,652,986.44	1,000.00		225.00	¥.	48,775.40	, ,	4,940.00	30.00	450.00	29,690.00	Receipts
15,002,902.95 \$		917.90	1	94,422.68	J	1	95,879.71	1,245,127.74	1	2	1	0.20	319,624.36	709,900.00	1,106.00	ł	14,523.23	ı	100,307.50		1,149.90		945,377.02	3,477,814.66	2,300.00	7,933,877.31	1,000.00			ŧ	32,334.57	1	8,772.96	1		18,467.21 \$	Disbursements
9,511,975.72		581.97	101,000.00	21,445.90	,	50.00	801,565.16	121,333.42	5,000.00	119,936.10	38,500.00	15,410.03	872,872.05	1,901,300.00		4,215.71	16,517.62	8,020.22	7,647.50	3,729.64	15,251.99	7,500.00	689,226.64	2,002,726.65	14,103.56	2,548,388.61		62.00	432.70	300.00	57,299.66	1,321.30	27,803.67	4,490.78	8,101.76	95,841.08	Balance as at December 31, 2016

Sheet /

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

	Audit		, , , , , , , , , , , , , , , , , , , ,					
Title of Liability to which Cash	Balance		RECE	IPTS				Balance
and Investments are Pledged	December 31, 2015	Assessments and Liens	Current Budget				Disbursements	December 31, 2016
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
			<u></u>				,	
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Other Liabilities								
Trust Surplus	91,999.30	218,280.20	(45,000.00)				182,228.43	83,051.07
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Due From Current Fund			,					-
						·		
	91,999.30	218,280.20	(45,000.00)	<u>.</u>	_	-	182,228.43	83,051.07

^{*}Show as red figure

TRIAL BALANCE POST CLOSING -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2016

	ets)	(Do not crowd - add additional sheets)
40 303 954 95	40 303 954 95	consistent of the second of th
		· · · · · · · · · · · · · · · · · · ·
		Parameter April (April
94,846.67		CAPITAL FUND BALANCE
1,105.03	The second secon	RESERVE FOR PRELIMINARY EXPENSES
282,922.49		CAPITAL IMPROVEMENT FUND
132,497.15		RESERVE FOR PAYMENT OF DEBT
530,604.76	manufacture of the first of the	CONTRACTS PAYABLE
		Sent Sent Sent Sent Sent Sent Sent Sent
4,772,325.00		UNFUNDED
4,853,659.20		FUNDED
The second secon		IMPROVEMENT AUTHORIZATIONS:
61,850.00		DEMOLITION BOND LOAN FUND
1,001,819.65		GREEN TRUST LOAN PAYABLE
23,795,000.00		GENERAL SERIAL BONDS
		BOND ANTICIPATION NOTES
		DUE TO CURRENT FUND
Ministry dynamic many		
-third reconstruction of the second s	4,777,325.00	UNFUNDED
	24,858,669.65	FUNDED
		DEFERRED CHARGES TO FUTURE TAXATION:
	1	OVEREXPENDITURE OF ORDINANCE
		DEFERRED CHARGES
-		
	5,890,635.30	CASH
4,777,325.00	XXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX	4,777,325.00	Est. Proceeds Bonds and Notes Authorized
Credit	Debit	Title of Account
	11	

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2016

77,665,922.41	2,125,998.30	79,709,172.98	82,747.73	Total
		٠		
	ă.			
	ŭ			
	п			
Ĩ			í	Utility Online Payments - Solid Waste
1			1	Utility Online Payments - Water
ĭ	11.29	11.29	1	Utility Online Payments - Electric
340,099.50		340,099.50	0.00	CDP
133.65	4.30	137.95	1	Downtown Impovement District
106,605.00	41.28	106,646.28		Trust - Dog License
83,051.07	37.32	83,088.39		Trust - Assessment
18,491.12	ì	18,491.12	ì	Public Assistance **
215,917.02	81.83	215,998.85	3) 1	Water and Sewer Utility -Assessment Tru
30,300.00		30,300.00		Solid Waste - Capital
18,449,133.29	3,925.40	18,453,058.69	ì	Electric Utility - Capital
3,038,097.23	1 2	3,038,097.23	ī	Water - Capital
5,890,635.30	6,465.61	5,897,100.91		Capital - General
559,666.13	84,466.37	644,132.50		Special Account
10,553,048.61	48,436.82	10,601,485.43		Trust - Other
ı				Trust - Operating AP Disb
1,182,205.40		1,181,731.29	474.11	Solid Waste - Operating
3,500,523.52	5,798.31	3,504,648.59	1,673.24	Water - Operating
22,295,736.39		22,221,178.76	74,557.63	Electric Utility - Operating
11,402,279.18	1,976,729.77	13,372,966.20	6,042.75	Current
Balance	Outstanding	On Deposit	*On Hand	e 1
Cash Book	Less Checks	sh	Cash	

* Include Deposits In Transit

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2016.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

been verified with the applicable passbook at December 31, 2016.

All "Certificates of Deposits" Repurchase Agreements" and other investments must be reported as cash and included in

this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR

Signature:	CHIEF FINA
Susan M. Baldosaro	CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).
Title:	Statement a
CFO	his Annual Financial Statement as certified to on Sheet 1 or 1(a).

^{**} Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

01,001,100.10	
64 694 736 43	SUB - TOTAL
3,903,669.90	General Imp Bonds Proceeds 2015
9,696,762.93	Electric Bond Proceeds June 2014
11.29	Utility Online Payments
137.95	Downtown Improvement District Operating Fund
384,069.14	Electric Utility Tax Exempt Bond Proceeds 2009
1,392,947.80	General Imp Bond Pro Dec 2012
147,353.38	Electric Bond Proceeds June 2007
466,130.24	General Imp Bond Pro June 2007
10,844,878.84	General Capital
69,290.15	Assessment Trust
106,646.28	Dog License Fund
215,998.85	Water Assessment
34,374.32	Home Investment
26,490.90	CDP Rehab Revolving
273,788.70	CDP Jobs Bill Loan
40.09	CDP Escrow Account
141,683.11	Tax Title Lein Redemption
2,544,032.28	Self Insurance Fund
644,490.94	Unemployment Compensation Trust Fund
2,002,302.10	Worker's Comp
on the state of th	LLEBG
2,146,495.81	Trust Other Fund
801,640.23	Council on Affordable Housing
1	Escrow Account
8,020.22	Police Department Unclaimed Property
32,308.18	Payroll Account
644,132.50	Special Account
851,011.05	Developers Escrow Surety
5,405.49	CDP .
330,042.59	Community Nursing Service
1,976,604.00	Accounts Payable Disbursing Account
25,003,977.17	General Account
	BB & T/SUSQUEHANNA BANK

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

79,709,172.98	TOTAL
	THE TAX AND ADDRESS OF THE TAX A
1,041,024.92	Sanitary Landfill
	Water Refund Bonds
582,744.60	Water Capital Bond Proceeds
I	Water Capital
ı	General Capital
18,491.12	Public Assistance Fund I
	Rehab Revolving
	Comm. UDAG
1	CDP Jobs Bill
1	LLEBG
4,356.33	Self Insurance General
424.55	Workers Comp General
44,735.70	Unemployment General
338,960.01	Trust Other Fund
	Water Assessment
13,798.24	Assessment Trust
10,992.34	Water Operating
8,460,343.95	Electric Operating
4,498,564.79	General City Operating
	Cape Bank
64,694,736.43	TOTAL FROM SHEET 9A
JSII"	LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

Grant	Balance January 1, 2016	2016 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2016
	,				
Totals from Attached Spreadsheets	6,167,370.97	5,697,116.51	4,661,714.38	165,136.30	7,037,636.80
Budget Revenue Sheet 9b					
1,758,504.12					
Chapter 159's					
4,423,059.65					
Less Unappropriated					
(484,447.26)					
Total Revenue					
5,697,116.51					
Totals	6,167,370.97	5,697,116.51	4,661,714.38	165,136.30	 7,037,636.80

Sheet 10

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

	MID DIAII	o orazitzo	AND CEST VILLE	EEE (COME U)		
Grant	Balance January 1, 2016	Budget Revenue Realized	Received	Cancelled	,	Balance December 31, 2016
						-
						-
						_
						-
						_
						-
			J		·	
				1		
Totals	6,167,370.97	5,697,116.51	4,661,714.38	165,136.30	<u>.</u>	7,037,636.80

10a

		Transferred	from 2016					
Grant	Balance		propriations	Prior Period	Expended &	Refunds	Canceled	Balance
	January 1, 2016	Budget	Appropriation By 40A:4-87	Adjustments	Encumbered			December 31, 2016
Totals from Attached Spreadsheets	3,875,572.04	1,758,504.12	4,423,059.65		4 246 662 04		405.400.00	F F 4 5 007 50
Totalo Hom Attached Opreadoneets	3,013,312.04	1,700,004.12	4,423,039.03		4,346,662.01		165,136.30	5,545,337.50
Budget Sheet 25 & 26a								
1,760,259.68								
Non-Grant Sheet 24a								
(1,755.56)								
Chapter 159's								
4,423,059.65				1				
Chapter 159's Match								
Total								
6,181,563.77								
Totals	3,875,572.04	1,758,504.12	4,423,059.65	-	4,346,662.01	I-	165,136.30	5,545,337.50

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont'd)

			MIN STATE	GIGITIS	cont uj	1	1	
C-o-t	B-1	l ransterred	d from 2016				_	
Grant	Balance	Budget Ap	propriations		Expended	Reimbursed	Canceled	Balance
	January 1, 2016	Budget	Appropriation By 40A:4-87					December 31, 2016
-								
Totals	3,875,572.04	1,758,504.12	4,423,059.65	-	4,346,662.01	_	165,136.30	5,545,337.50

11a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont'd)

	<u>.,</u>			GNAIVIS (cont u)			
			from 2016				_	
Grant	Balance	Budget App	propriations		Expended	Reimbursed	Canceled	Balance
	January 1, 2016	Budget	Appropriation By 40A:4-87					December 31, 2016
								-
								_
								-

								-
								_
								-
					·			_
								-
•								
								<u>-</u>
Totals	3,875,572.04	1,758,504.12	4,423,059.65		4,346,662.01	_	165,136.30	5,545,337.50

11b

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance		d to CY 2016 ppropriations	Received	Appropriated		Balance
	January 1, 2016	Budget	Appropriation By 40A:4-87		Refund		December 31, 2016
Drunk Driving Enforcement Fund			44,641.03	44,641.03			_
Cumb. Co. Prosecutor-PD Accreditation Program							-
Alcohol Education and Rehabilitation Fund			10,515.07	10,515.07			(0.00)
Recycling Tonnage Grant			255,217.79	255,217.79			-
Office of Emergency Management		-	10,000.00	10,000.00			
Body Armor Replacement Program			11,888.20	11,888.20			-
Clean Communities Program			152,185.17	152,185.17			-
The Food Trust- NJ Healthy Corner Store Initiative Urban Enterprise Zone Funds						·	-
1st Generation Projects	36,204.35			674,418.62			710,622.97
Administration							-
Totals	36,204.35	7	484,447.26	- 1,158,865.88	-		710,622.97

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance beginning January 1, 2016	XXXXXXXXXX	XXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	2,740,430.17
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85002-00	XXXXXXXXXXX	7,899,282.43
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	22,609,389.00
Levy Calendar Year	XXXXXXXXXX	
Paid	22,396,594.92	XXXXXXXXX
Balance ending December 31, 2016	XXXXXXXXXX	ххххххххх
School Tax Payable # 85003-00	2,953,224.25	XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	7,899,282.43	XXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	33,249,101.60	33,249,101.60

Board of Education for use of local schools.
Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

4		# Must include unpaid requisitions.
XXXXXXXXX		Balance ending December 31, 2016
XXXXXXXXX		Expenditures
		Notare
	xxxxxxxxxxx	Interest Earned ADDIICUT
	C	1202
	xxxxxxxxxx	2016 Levy 81105-08
	XXXXXXXXXX	Balance beginning January 1, 2016 85045-00
Credit	Debit	

REGIONAL SCHOOL TAX (Provide a separate statement for each Regional District involved)

1		# Must include unpaid requisitions.
XXXXXXXXX		School Tax Deterred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00
XXXXXXXXXX		School Tax Payable # 85033-00
XXXXXXXXX	XXXXXXXXXXX	Balance ending December 31, 2016 L A ALL L
XXXXXXXXX		Paid ADDIICE
	1 CXXXXXXXXXX	Levy Calendar Year
	XXXXXXXXXX	Levy School Year July 1, 2016 - June 30, 2017
	XXXXXXXXX	School Tax Deterred (Not in excess of 50% of Levy - 2015 - 2016) 85032-00
	ххххххххххх	School Tax Payable # 85031-00
XXXXXXXXX	XXXXXXXXXX	Balance beginning January 1, 2016
Credit	Debit	

REGIONAL HIGH SCHOOL TAX

-	1	auisitions.	# Must include unpaid requisitions.
XXXXXXXXX		Not in excess of 50% of Levy - 2016 - 2017) 85044-00	(Not in excess of 50)
XXXXXXXXX	,	ayable # 85043-00	School Tax Payable #
XXXXXXXXX	XXXXXXXXXX	ember 31, 2016	Balance ending December 31, 2016
XXXXXXXXX		マーケ ムファー	Paid
	XXXXXXXXXXX	A 5 1 1 Car 5	Levy Calendar Year
	CXXXXXXXXX	Levy School Year July 1, 2016 - June 30, 2017	Levy School Year Ju
	xxxxxxxxx	School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85042-00	(Not in excess of 50°
	XXXXXXXXXX	ayable # 85041-00	School Tax Payable #
XXXXXXXXX	ххххххххххх	January 1, 2016	Balance beginning January 1, 2016
Credit	Debit		

COUNTY TAXES PAYABLE

44,808,223.25	44,808,223.25		
XXXXXXXXXX	291,895.87	Due County for Added and Omitted Taxes	Due County for A
XXXXXXXXX	ı		County Taxes
XXXXXXXXX	XXXXXXXXXXX	ber 31, 2016	Balance ending December 31, 2016
XXXXXXXXX	44,516,327.38		Paid
291,895.87	XXXXXXXXXX	Due County for Added and Omitted Taxes 80003-05	Due County for A
418,058.70	XXXXXXXXXX	ice Preservation	County Open Space Preservation
	XXXXXXXXXXX		County Health
	XXXXXXXXXX	80003-04	County Library
43,917,501.25	XXXXXXXXXXX	80003-03	General County
XXXXXXXXXX	XXXXXXXXXX	The state of the s	Levy:
1	XXXXXXXXXXX	Due County for Added and Omitted Taxes 80003-02	Due County for A
180,767.43	XXXXXXXXXX	80003-01	County Taxes
XXXXXXXXX	XXXXXXXXXX	lary 1, 2016	Balance beginning January 1, 2016
Credit	Debit		

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance beginning January 1, 2016	80003-06	XXXXXXXXXX	\$
Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00		XXXXXXXXXX	XXXXXXXXX
Sewer - 81111-00		XXXXXXXXXX	XXXXXXXXX
Water - 81112-00	,	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	ı	XXXXXXXXXX	XXXXXXXXXX
Downtown Improvement	51,700.00	XXXXXXXXXXX	XXXXXXXXX
The state of the s		XXXXXXXXXXX	XXXXXXXXX
		XXXXXXXXXX	XXXXXXXXX
Total Levy	80003-07	XXXXXXXXXXX	51,700.00
Paid	80003-08	51,700.00	XXXXXXXXX
Balance ending December 31, 2016	80003-09	1	XXXXXXXXX
	1	51,700.00	51,700.00

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

	7 70		
XXXXXXXXX		d 80004-13	Expended
	XXXXXXXXXXX	State Library Aid Received in 2016 80004-06	State Libra
	XXXXXXXXXX	Balance beginning January 1, 2016 80004-05	Balance be
S.A. 40:54-35)	STATE AID (N.J.	RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S	RES
		Balance ending December 31, 2016 80004-12	Balance er
XXXXXXXXX		d 80004-11	Expended
	XXXXXXXXXX	State Library Aid Received in 2016 80004-04	State Libra
	XXXXXXXXXX	Balance beginning January 1, 2016	Balance bo
H STATE AID	1919 JUNEY LIBRARY WITH STATE AID	RESERVE FOR EXPENSE OF PARTICIPATION OF TO TOUR	RESE
	210 70	10	
	1 10		
		Balance ending December 31, 2016 80004-10	Balance e
XXXXXXXXX		d 80004-09	Expended
	XXXXXXXXXX	State Library Aid Received in 2016 80004-02	State Libra
	XXXXXXXXXX	Balance beginning January 1, 2016 80004-01	Balance b
Credit	Debit		
TATE ALD	SRARY WITH S	RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH ST	

		TO ADDIN	
		Balance ending December 31, 2016	Balance endir
	15/10		
XXXXXXXXX		80004-13	Expended
			To the state of th
	ххххххххххх	State Library Aid Received in 2016 80004-06	State Library
	XXXXXXXXXXX	Balance beginning January 1, 2016 80004-05	Balance begir

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Balance ending December 31, 2016 80004-16	Balance ending
		The state of the s	
XXXXXXXXX		80004-15	Expended
		The state of the s	
	XXXXXXXXXXX	State Library Aid Received in 2016 80004-08	State Library A
	XXXXXXXXXX	Balance beginning January 1, 2016 80004-07	Balance beginr

STATEMENT OF. GENERAL REVISED BUDGET REVENUES 2016

	Total Amount to be Raised by Taxation 80107-	(c) Minimum Library Tax	(b) Addition to Local District School Tax 80106-	(a) Local Tax for Municipal Purposes 80105-	Amount to be Raised by Taxation:	Receipts from Delinquent Taxes 80104-	Total Miscellaneous Revenue Anticipated 80103-		Added by N.J.S. 40A:4-87 (List on 17a)	Adopted Budget	Miscellaneous Revenue Anticipated:	Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	Surplus Anticipated 80101-	Source
65,999,952.99	33,340,032.66	1,392,056.00	1	31,947,976.66	XXXXXXXXX	2,200,000.00	27,544,620.33		4,423,059.65	23,121,560.68	XXXXXXXX	I.	2,915,300.00	Budget -01
64,508,575.46	33,236,310.19	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	540,592.06	27,816,373.21		4,423,059.65	23,393,313.56	XXXXXXXX		2,915,300.00	Realized -02
(1,491,377.53)	(103,722.47)	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	(1,659,407.94)	271,752.88			271,752.88	XXXXXXXXX]	1	Excess or Deficit* -03

ALLOCATION OF CURRENT COLLECTIONS

STATEMENT OH GENERAL (Continued) BUDGET REVENUES 2016

Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

	4,423,059.65	4,423,059.65	Total (Sheet 17)
4			
	Ė	ı	
	10,515.07	10,515.07	Municipal Alcohol Education Rehabilitation Program
	136,588.00	136,588.00	Cumberland Cape Atlantic YMCA-Improving Community Health
	5,000.00	5,000.00	Cumberland Prosecutors Body Worn Cameras
	152,185.17	152,185.17	NJ Dept of Evironmental Protection FY2016
	1,500.00	1,500.00	UEZ 2nd Generation Funding
	2,100,000.00	2,100,000.00	UEZ 2nd Generation Funding
	14,000.00	14,000.00	National Assoc. of County and City Health Officials
	52,358.00	52,358.00	County of Cumberland-Municipal Alliance
	48,638.00	48,638.00	US FDA Grant Voluntary Standards
	23,185.50	23,185.50	UEZ 2nd Generation Funding
	82,486.00	82,486.00	Edward Byrne JAG
	95,566.00	95,566.00	NJ Dept of Transportation Blackwater Branch Culvert
	49,667.00	49,667.00	NJ Dept.of Transportation-FHA Landis Avenue
	796,077.00	796,077.00	NJ Dept.of Transportation-Landis Traffic Signal Upgrades
	650,710.00	650,710.00	NJ Dept.of Transportation-Resurfacing of Landis Ave, Phase I & 2
	87,200.00	87,200.00	NJ Dept.of Transportation-Garden and Mill Roads
	59,172.00	59,172.00	NJ Dept of Transportation-Landis Ave Orchard to Moyer
	17,532.90	17,532.90	Bulletproof Vest Partnership Grant
	11,888.20	11,888.20	NJ Dept of Law and Public Safety Body Armor
	5,000.00	5,000.00	NJ Div of Highway Traffic Safety-Drive Sober or Get Pulled Over
	23,790.81	23,790.81	Drunk Driving Enforcment Fund
Excess or Deficit	Realized	Budget	Source

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: Town Millians

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

1	80012-12	Unexpended Balances Canceled (see footnote)
65,999,952.99	80012-11	Total Expenditures
	2,102,161.87	Reserved 80012-10
	2,972,210.90	Paid or Charged - Reserve for Uncollected Taxes 80012-09
	60,925,580.22	Paid or Charged [Budget Statement Item (L)] 80012-08
		Deduct Expenditures:
65,999,952.99	80012-07	Total Appropriations and Overexpenditures
	80012-06	Add: Overexpenditures (see footnote)
65,999,952.99	80012-05	Total General Appropriations (Budget Statement Item 9)
1	80012-04	Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)
65,999,952.99	80012-03	Appropriated for 2016 (Budget Statement Item 9)
4,423,059.65	80012-02	2016 Budget - Added by N.J.S. 40A:4-87
61,576,893.34	80012-01	2016 Budget as Adopted

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS DISTRICT SCHOOL PURPOSES FOR LOCAL

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

	Total Expenditures
	Reserved
	Paid or Charged
	Deduct Expenditures:
	Total Authorizations
R	N.J.S. 40A:4-20 (Prior to adoption of Budget)
	N.J.S. 40A:4-46 (After adoption of Budget)
	2016 Authorizations

RESULTS OF 2016 OPERATIONS

CURRENT FUND

10,666,030.48	10,666,030.48	
XXXXXXXX	595,886.27	Surplus Balance - To Surplus (Sheet 21) 80013-14
ì	XXXXXXXXX	Deficit Balance - To Trial Balance (Sheet 3) 80013-13
XXXXXXXXX	88,544.21	Refund of Prior Year Revenue-Other
XXXXXXXX	372.00	Reserve for Protested check
XXXXXXXX	290,000.00	Cancel Accounts Receivable
XXXXXXXXX	28,732.19	Disallowed Prior Yr SC
XXXXXXXX	ı	Refund of Tax overpayments
XXXXXXXX	82.97	Interfund Advances Originating in 2016 80013-12
XXXXXXXX	103,722.47	Required Collection on Current Taxes 80013-11
XXXXXXXXX	***************************************	Appeals
XXXXXXXXX	1,659,407.94	Delinquent Tax Collections 80013-10
XXXXXXXXX		Miscellaneous Revenues Anticipated 80013-09
XXXXXXXX	XXXXXXXX	Deficit in Anticipated Revenues:
7,899,282.43	XXXXXXXX	Balance December 31, 2016 80013-08
XXXXXXXXX	7,899,282.43	Balance January 1, 2016 80013-07
XXXXXXXXX	XXXXXXXXX	Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)
18,682.15	XXXXXXXXX	Accounts Payable Cancelled
J	XXXXXXXXX	Cancellation of Grants
301,787.93	XXXXXXXXX	Interfund Returned
	XXXXXXXX	Reserve for Protested check 80013-06
1,240,527.13	XXXXXXXX	Unexpended Balances of 2015 Appropriations Reserves 80013-05
7,500.00	XXXXXXXXX	Adjust for prior year Revenue
	XXXXXXXXX	Payments in Lieu of Taxes on Real Property 81120-
	XXXXXXXXX	Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-
926,497.96	XXXXXXXXX	Miscellaneous Revenue Not Anticipated 81113-
1	XXXXXXXXX	Unexpended Balances of 2016 Budget Appropriations 80013-04
	XXXXXXXXX	Required Collection of Current Taxes 80013-03
	XXXXXXXXX	Delinquent Tax Collections 80013-02
271,752.88	XXXXXXXXX	Miscellaneous Revenues anticipated 80013-01
XXXXXXXX	XXXXXXXX	Excess of Anticipated Revenues:
Credit	Debit	

SCHEDULE OF MISCELLANEOUS NOT ANTICIPATED REVENUES

926,497.96	Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)
f	
750.00	Tax Collector Return Check Fees
8,228.88	Tax Collector Duplicate Tax Bills
2,303.13	Miscellaneous
10.40	Default fee Items not sold at auction
13.83	Stale dated checks cancelled by Res.
637.98	Wage Levy Fees
3,424.93	American Fidelity participant forfeiture
7,017.62	Municipal Court Escheated Checks
34,502.45	Sale of City Owned Property
9,600.84	Senior Citizen and Veteran Administrative Fee
1,271.57	Police Misc
900.00	Elections (Runoff etc)
852.00	Recycling
	General Miscellaneous:
3,300.00	Vineland Police Firearms Training - Range Fees
792,362.54	Vacant Property Registration Fees
6,800.00	Sale of City Owned Properties
	Sale of Foreclosed Properties
6,871.61	City Auction
19,139.90	Police Extra Duty
8,928.00	Vineland Fire Department Rescue Billing
10,550.00	Second Hand Dealers
2,088.13	Child Support Wages
1,221.33	Refunds
2,037.10	Discovery Fees
1,405.72	Photo Copies
2,100.00	UCC Penalties
180.00	Sale of Maps
	Treasurer
Amount Realized	Source

SURPLUS **YEAR 2016** CURRENT FUND

			Debit	Credit
<u>-</u> -	Balance beginning January 1, 2016	80014-01	XXXXXXXX	4,308,498.62
5			xxxxxxxx	
ယ	3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXX	595,886.27
4.	Amount Appropriated in the 2016 Budget - Cash	80014-03	2,915,300.00	XXXXXXXX
ģ	Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	. 1	хххххххх
ნ	THE PARTY AND ADDRESS OF THE PARTY AND ADDRESS			XXXXXXXX
7.	Balance ending December 31, 2016	80014-05	1,989,084.89	XXXXXXXXX
			4,904,384.89	4,904,384.89

(FROM CURRENT FUND ANALYSIS OF BALANCE 1 **DECEMBER 31, 2016** TRIAL BALANCE)

THE PARTY OF THE P		
Cash	80014-06	10,891,676.35
Investments	80014-07	
TRANSPORTED TO THE PROPERTY OF		
Sub Total		10,891,676.35
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	8,928,719.21
Cash Surplus	80014-09	1,962,957.14
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction 80014-16	1-16 26,127.75	
Deferred Charges # Emergency 80014-12	1-12	
Cash Deficit # 80014-13	1-13	
Deficit in Operations		
FEMA Receivable (1)	ī	
Total Other Assets	80014-14	26,127.75
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	TS" 80014-15	1,989,084.89
WOOLD ALOC OF TEREGREE TO CAUSE LIABILITIES.		

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

CURRENT TAXES - 2016 LEVY (FOR MUNICIPALITIES ONLY)

4	Note	⋾	12	<u> </u>					10.	9	œ	7.	က	ဝင် ဝင် ၁၈	4.	ယ	'n	. `
Calculation of Current Taxes Realized in Cash	Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here	Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is 97.18%	Amount Outstanding December 31, 2016	Total Credits	Total To Line 14	State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	R.E.A.P. Revenue	In 2016 *	Collected in Cash: In 2015 *	Discount Allowed	Remitted, Abated or Canceled	Transferred to Foreclosed Property Arrears	Transferred to Tax Title Liens	Subtotal 2016 Levy Reductions due to tax appeals ** Total 2016 Tax Levy	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	Amount of Levy Special District Taxes	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)
	ax Levy Sale check here		8		82111-00 \$ 97,552,644.11	82123-00 \$ 495,	49	82122-00 \$ 95,876,945.30	82121-00 \$ 1,179,	æ	œ	œ.	œ	101,108,819,89 720,852.38 87	φ	œ.	8.	φ φ
			82120-00 \$2	\$ 98	644.11	495,989.92		945.30	,179,708.89	82108-00 \$	82108-00 \$	82108-00 \$	82107-00 \$	82106-00 \$ 100	82104-00 \$	82103-00 \$	82102-00 \$	82101-00 \$ 101 82113-00 \$
	and complete sheet 22:		2,171,033.79	98,216,933.72							297,414.92		366,874.69	100,387,967.51	22,478.53		51,700.00	101,034,641.36

To Current Taxes Realized in Cash (Sheet 17)	State Division of Tax Appeals	Total of Line 10
\$ 97,552,644.11	.	\$ 97,552,644.11

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

Include overpayments applied as part of 2015 collections.
 Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2016

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Not Applicable	Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2016 Tax Levy	Net Cash Collected \$	LESS: Proceeds from Accelerated Tax Sale	Total of Line 10 Collected in Cash (sheet 22)

(2) Utilizing Tax Levy Sale

Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2016 Tax Levy	Net Cash Collected	LESS: Proceeds from Tax Levy Sale (excluding premium)	Total of Line 10 Collected in Cash (sheet 22)
	€	€9	1	€

SCHEDULE OF DUE FROM / TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

545,911.87	545,911.87	
XXXXXXXX		Due To State of New Jersey
26,127.75	XXXXXXXXX	Due From State of New Jersey
XXXXXXXX	XXXXXXXXX	12. Balance ending December 31, 2016
		11.
		10.
480,041.85	XXXXXXXXX	9. Received in Cash from State
28,732.19	XXXXXXXXX	8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes
11,010.08	XXXXXXXX	7. Sr. Citizens Deductions Disallowed By Tax Collector
		6.
	7,500.00	5. Sr. Citizens Deductions Allowed By Tax Collector - Prior Year
XXXXXXXX	14,750.00	4. Sr. Citizens Deductions Allowed By Tax Collector
XXXXXXXXX	290,250.00	3. Veterans Deductions Per Tax Billings
XXXXXXXX	202,000.00	2. Sr. Citizens Deductions Per Tax Billings
PA-MAR PRovince (Artistance)	XXXXXXXXX	Due To State of New Jersey
XXXXXXXXX	31,411.87	Due From State of New Jersey
ххххххххх	XXXXXXXXX	1. Balance beginning January 1, 2016
Credit	Debit	
		######################################

Calculation of Amount to be included on Sheet 22, Item 10 - 2016 Senior Citizens and Veterans Deductions Allowed

495,989.92	To Item 10, Sheet 22
11,010.08	Less: Line 7
507,000.00	Sub - Total
14,750.00	Line 4
290,250.00	Line 3
202,000.00	Line 2

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING-N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)

		5
	Debit	Credit
Balance beginning January 1, 2016	XXXXXXXXX	8,186.68
Taxes Pending Appeals	XXXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXX	XXXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance ending December 31, 2016	8,186.68	XXXXXXXXX
Taxes Pending Appeals*	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXX	XXXXXXXXX
* Includes State Tax Court and County Board of Taxation	8,186.68	8,186.68

Appeals Not Adjusted by December 31, 2016.

Signature of Tax Collector

13 62 License #

F16 10, 10/7 Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2017 MUNICIPAL BUDGET

	35,200,257.98	80024-07	Amount to be Raised by Taxation in Municipal Budget	
exceed the total of Items 1 and 12.	29,018,196.53		Less: Item 9 - Total Anticipated Revenues	
anticipated revenues (Item9) may never	64,218,454.51		Sub - Total	1
The amount of	3,086,308.74	ed Taxes	Item 12 - Appropriation: Reserve for Uncollected Taxes	
Note:	61,132,145.77		Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	I
	3,086,308.74	et 80024-06	12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	_
		102,876,957.98		1
		35,200,257.98	Tax in Local Municipal Budget	
		t	Municipal Open Space Tax (Amount Shown on Line 7 Above)	
		51,700.00	Special District Tax (Amount Shown on Line 6 Above)	
78). Consideration must calculation.	2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.	44,625,000.00	County Tax (Amount Shown on Line 5 Above)	1
mount of the proposed .ocal Board of Education	** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15	ı	Regional High School Tax (Amount Shown on Line 4 Above)	1
		ı	(Amount Shown on Line 3 Above)	
n amount less than 2017	* May not be stated in an amount less than "actual" Tax of year CY 2017	23,000,000.00	Local District School Tax (Amount Shown on Line 2 Above)	
	102,070,007.00	00-1-00	Analysis of Item 11:	1
	102 876 957 98	80024-05	used must not exceed the applicable percentage	
		Ф	 Amount of Item 10 Divided by 97.00% Equals Amount to be Raised by Taxation (Percentage 	_
	99,790,649.24	80024-03	Cash Required from 2017 Taxes to Support Local 10. Municipal Budget and Other Taxes	_
	29,018,196,53	80024-02	Less:Total Anticipated Revenues from CY 2016 in9. Municipal Budget (Item 5)	100
	128,808,845.77	80024-01	8. Total General Appropriations & Other Taxes	l_
XXXXXXXXX		80028-		١.
		80027-	7 Municipal Open Space Tax Actual	~ I
XXXXXXXX		80023-	•	١,
51,700.00	51,700.00	80022-	S Special District Taxes Actual	75
XXXXXXXXX	44,625,000.00	80021-	County lax Estimate*	Ι,
44,335,559.95		80020-	,	**
XXXXXXXX		80019-		
		80018-	Regional High School Tax - Actual	
XXXXXXXXX		80026-	•	١,
		80025-	3 Regional School District Tay Actual	
XXXXXXXX	23,000,000.00	80017-		Ι,
22,609,389.00		80016-	2 Actual Actual	.
XXXXXXXXX	61,132,145.77	atement 80015-	 Total General Appropriations for 2017 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 	_,
CY 2014	CY2015			

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

က	Ģī.	4,	ယ		'n	, `	2016	ш	D	ပ်	œ	≯
Reserve for Uncollected Taxes (item E above)	Total Required at% (items 4 + 6)	Cash Required	Less: Anticipated Revenues (item 5, budget sheet 11)	Total	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	Subtotal General Appropriations (item 8(L) budget sheet 29)	2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)		TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2017 Estimated Total Levy - 2016 Total Levy) / 2016 Total Levy 1	Reserve for Uncollected Taxes Exclusion: Amount Realized in Prior Year for Receipts from Delinquent Taxes* (sheet 26, Item 10)	Reserve for Uncollected Taxes (sheet 25, Item 12)
€9 	49	\$	€9	\$	\$	€\$		€9	ω	•	• •	49

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

15. Totals	B. Tax Title Liens 83122-00	A. Taxes 83121-00	14. Balance ending December 31, 2016	13. 2016 Taxes	12. 2016 Taxes Transferred to Liens	11. Interest and Costs - 2016 Tax Sale	B. Tax Title Liens 83117-00	A. Taxes 83116-00	10. Collected:	9. Balance Brought Down	8. Totals	7. Balance Before Cash Payments	B. Tax Title Liens - Transfers from Taxes	A. Taxes - Transfers to Tax Title Liens	6. Adjustment between Taxes (Other than current year) and Tax Title Liens;	5. Added Tax Title Liens	4. Added Taxes	B. Tax Title Liens	A. Taxes	3. Transferred to Foreclosed Tax Title Liens:	B. Tax Title Liens	A. Taxes	2. Canceled:	B. Tax Title Liens 83103-00	A. Taxes 83102-00	1. Balance beginning January 1, 2016	
	1,766,467.86	2,293,200.49		83123-00	83119-00	83118-00	30,004.40	510,587.66					83107-00	83104-00	<title liens;<="" td=""><td>83111-00</td><td>83110-00</td><td>83109-00</td><td>83108-00</td><td></td><td>83106-00</td><td>83105-00</td><td></td><td>1,446,397.99</td><td>2,201,876.21</td><td></td><td></td></tr><tr><td>4,600,260.41</td><td>XXXXXXXX</td><td>XXXXXXXXXX</td><td>XXXXXXXXX</td><td>2,171,033.79</td><td>366,874.69</td><td>THE PARTY OF THE P</td><td>XXXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>2,062,351.93</td><td>3,705,653.15</td><td>XXXXXXXXX</td><td>(1) 35,655.35</td><td>XXXXXXXX</td><td>XXXXXXXX</td><td>21,723.60</td><td>1</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXX</td><td>XXXXXXXXX</td><td>3,648,274.20</td><td>Debit</td></tr><tr><td>4,600,260.41</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>4,059,668.35</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>540,592.06</td><td>XXXXXXXXX</td><td>3,705,653.15</td><td>2,062,351.93</td><td>XXXXXXXXX</td><td>(1) 35,655.35</td><td>7700</td><td>XXXXXXXXX</td><td>XXXXXXXX</td><td></td><td>1</td><td>XXXXXXXX</td><td>74,179.37</td><td>1,533,466.50</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXXX</td><td>XXXXXXXX</td><td>Credit</td></tr></tbody></table></title>												

Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 26.21%

1,064,136.75 and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2016.

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION) SCHEDULE OF FORECLOSED PROPERTY

	Debit	Credit
1. Balance beginning January 1, 2016 84101-00	1,342,880.00	XXXXXXXX
2. Foreclosed or Deeded in 2016	хххххххх	XXXXXXXX
3. Tax Title Liens 84103-00		xxxxxxxx
4. Taxes Receivable 84104-00		XXXXXXXX
5A. 84102-00		XXXXXXXX
5B. 84105-00	хххххххх	
6. Adjustment to Assessed Valuation 84106-00		XXXXXXXX
7. Adjustment to Assessed Valuation 84107-00	XXXXXXXXX	
8. Sales	XXXXXXXXX	XXXXXXXX
9. Cash * 84109-00	XXXXXXXXX	
10. Contract 84110-00	XXXXXXXXX	
11. Mortgage 84111-00	XXXXXXXX	
12. Loss on Sales 84112-00	XXXXXXXX	
13. Gain on Sales 84113-00		XXXXXXXX
14. Balance ending December 31, 2016 84114-00	XXXXXXXXX	1,342,880.00
	1,342,880.00	1,342,880.00

CONTRACT SALES

XXXXXXXXX	able xxxxxxxx xxxxxxxxx	84118-00 84119-00	16. 2016 Sales from Foreclosed Property 17. Collected* 18. 19. Balance ending December 31, 2018
Credit	Debit	84145-00	15. Ralance beginning langary 1, 2016
			Proposition and the contract of the contract o

MORTGAGE SALES

	Debit	Credit
20. Balance beginning January 1, 2016 84120-00		XXXXXXXX
21. 2016 Sales from Foreclosed Property 84121-00	1 10	XXXXXXXX
22. Collected*	Dalostxxxx	
23. A DD 14 123-00	XXXXXXXX	
24. Balance ending December B 40/6 L L L 84124-00	XXXXXXXXX	
	_	
Analysis of Sale of Property: \$		

* Total Cash Collected in 2016

(84125-00)

Realized in 2016 Budget

To Results of Operation (Sheet 19)

DEFERRED CHARGES - MANDATORY CHARGES ONLY-

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

10.	9	œ	7.	တ	Oı	4	က်	Ы		
Proprieta			The second secon				Overexpenditure of Ordinance	Emergency Authorization - Schools	Emergency Authorization - Municipal*	<u>Caused By</u>
՝ 	€	ું H	l l	 	ן ר	 	ן נא	₩	⇔ I	
&	\$	↔	↔	6 9	₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩	\$	62,596.38 \$	⇔	₩	Amount December 31, 2015 per Audit <u>Report</u>
							62,596.38 \$			Amount in 2016 <u>Budget</u>
69	` € ,	₩ 	↔ 	₩	₩	⇔	₩	∽ 	69	711
							1	-		Amount Resulting from <u>2016</u>
 		`છ 	' ⇔ 	՝ <i>↔</i> 	'↔ 	ˈ↔ 	ˈ <i>ϵ</i> ϧ 	'↔	'↔ 	lr-s
and the second s				· · · · · · · · · · · · · · · · · · ·						Balance as at December 31, 2016

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

Ģ	4.	<u>ب</u>	2.		<u>Date</u>
	Ant Aller		200		Purpose
4	₩	6	-	\$	Amount

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

4.	ώ	5		
			and Address of the Ad	<u>In Favor of</u>
· Control	1000	Tot All		On Account of
\$	Ψ.	\$	ica.	Date Entered
			210	Amount
				Appropriated for in Budget of 2016

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount	Not Less Than	Balance		D IN 2016	Balance
		Authorized	1/5 of Amount Authorized*	December 31, 2015	By 2016 Budget	Canceled By Resolution	December 31, 2016
-				110			
			110	able			
		7 1 A	DDII				
		NOL 1					
					<u> </u>		
				80025-00	80026-00	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

^{*} Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column "Balance December 31, 2016" must be entered here and then raised in the 2017 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance December 31, 2015	REDUCE By 2016 Budget	D IN 2016 Canceled By Resolution	Balance December 31, 2016
			10 -0	ole			
		of Ap	plical				
	Totals			- 80027-00	- 80028-00	_	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Chief Financial Officer

^{*} Not less than one-third (1/3) of amount authorized but not more than the amount in the column "Balance December 31, 2016" must be entered here and then raised in the 2017 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS (MUNICIPAL) GENERAL CAPITAL BONDS

\$ 697,562.50	80033-13		Total "Interest on Bonds - Debt Service" (*Items)
	€9	80033-12	2017 Interest on Bonds*
\$	80033-11	· · · · · · · · · · · · · · · · · · ·	2017 Bond Maturities - Assessment Bonds
	-	f	
	XXXXXXXX	1	Outstanding December 31, 2016 80033-10
			Refunded
	XXXXXXXXX		Paid 80033-09
		XXXXXXXXX	Issued 80033-08
		XXXXXXXXX	Outstanding January 1, 2016 80033-07
		IAL BONDS	ASSESSMENT SERIAL BONDS
	\$ 697,562.50	80033-06	2017 Interest on Bonds*
\$ 3,610,000.00	80033-05	1	2017 Bond Maturities - General Capital Bonds
	27,615,000.00	27,615,000.00	
	XXXXXXXX	23,795,000.00	Outstanding December 31, 2016 80033-04
	XXXXXXXX	3,820,000.00	Paid 80033-03
	1	XXXXXXXX	Issued 80033-02
	27,615,000.00	XXXXXXXXX	Outstanding January 1, 2016 80033-01
2017 Debt Service	Credit	Debit	

LIST OF BONDS ISSUED DURING 2016

	Total				- 2:7000	Pirnose
80033-14				F.	2017 Maranty	2017 Maturity
80033-15	ı				Amount Issued	
					Issue	- "]]
				var	Rate	Interest

SCHEDULE OULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS (MUNICIPAL) GREEN TRUST LOAN

\$ 10,000.00	80033-13		Total 2017 Debt Service for Green Trust Loan
↔	80033-12	T T T T T T T T T T T T T T T T T T T	2017 Interest on Loans
\$ 10,000.00	80033-11		2017 Loan Maturities
	71,850.00	71,850.00	
	XXXXXXXXX	61,850.00	Outstanding December 31, 2016 80033-10
			The state of the s
			Refunded
	XXXXXXXX	10,000.00	Paid 80033-09
		XXXXXXXX	Issued 80033-08
	71,850.00	XXXXXXXX	Outstanding January 1, 2016 80033-07
		rogram LOAN	Demolition Bond LoanProgram LOAN
\$ 168,740.89	80033-13		Total 2017 Debt Service for Green Trust Loan
\$ 8,455.37	80033-06		2017 Interest on Loans
\$ 160,285.52	80033-05	The state of the s	2017 Loan Maturities
٠,	1,174,073.76	1,174,073.76	
	XXXXXXXX	1,001,819.65	Outstanding December 31, 2016 80033-04
			Refunded
	XXXXXXXXX	172,254.11	Paid 80033-03
		XXXXXXXXX	Issued 80033-02
	1,174,073.76	XXXXXXXXX	Outstanding January 1, 2016 80033-01
2017 Debt Service	Credit	Debit	

LIST OF LOANS ISSUED DURING 2016

	Total		TOT I	A 4			- 2-7000	Pirpose	TOT OF BOOK
80033-14	ī		1010	m 11 Car	100		2017 Ividicility	AjardeM 2106	PIDI OI BOALS ISSUED DOMEN 2010
80033-15				1	0	1	Alliodit issued	Amount lesued	TIAC 7010
							Issue	Date of	
							Rate	Interest	

SCHEDULE AND 2017 DEBT SERVICE OF BONDS ISSUED AND OUTSTANDING FOR BONDS

TYPE I SCHOOL TERM BONDS

±	80034-12	ice" (*Items)	Total "Interest on Bonds - Type I School Debt Service" (*Items)	Total "Interest on Bo
\$	\$		es - Serial Bonds	2017 Bond Maturities - Serial Bonds
	\$	80034-10	nds*	2017 Interest on Bonds*
	-	an and an		
	XXXXXXXX		ber 31, 2016 80034-09	Outstanding December 31, 2016
				eddi.
				Refunded
	ххххххххх		80034-08	Paid
		XXXXXXXXX	80034-07	Issued
		XXXXXXXX	ry 1, 2016 80034-06	Outstanding January 1, 2016
		MAL BONDS	TXP V SOLDON SE	The state of the s
		DILLO		
	≥17Q	8/034/069	onds*	2017 Interest on Bonds*
	\$110	80034-04	es - Term Bonds	2017 Bond Maturities - Term Bonds
	-	_		
	XXXXXXXXX	-	nber 31, 2016 80034-03	Outstanding December 31, 2016
				· · · · · · · · · · · · · · · · · · ·
	XXXXXXXX		80034-02	Paid
		XXXXXXXX	ry 1, 2016 80034-01	Outstanding January 1, 2016
2017 Debt Service	Credit	Debit		

LIST OF BONDS ISSUED DURING 2016

	Total 80035-		- 1 7 7 7 7	Purpose	TIST OF BUNDE 1830ED DUNING 2010
7	-		-01	2017 Maturity	של תשטממו מ
	12/10 -		-02	Amount Issued	MING ZOTO
			Issue	Date of	
			Rate	Interest	

2017 INTEREST REQUIREMENT FUND DEBT ONLY
Outstanding 2017 Interest
December 31, 2016 Requirement

Ċū	4.	ယ	'n	<u>.</u> -
Power of the Control	Interest on Unpaid State & County Taxes	Tax Anticipation Notes	Special Emergency Notes	1. Emergency Notes
	80039-	80038-	80037-	80036-
€	₩	G	↔	₩
₩	₩	↔	₩	↔
	\$	Interest on Unpaid State & County Taxes 80039- \$	Tax Anticipation Notes 80038- \$ Interest on Unpaid State & County Taxes 80039- \$	Special Emergency Notes Tax Anticipation Notes Interest on Unpaid State & County Taxes 80039- \$ \$ \$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2017 Budget	Requirements For Interest	Interest Computed to (Insert Date)
			December 31, 2016				**	
1.								
2.								
3.			-					
4.								
5.				4 1				
6.				1:09	C			
7			Ann					
8.			ot APP					
9.		1						
10.								
11.								
12.								
13.								
14.								
Total	_ : [_			_		

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

80051-01

80051-02

All notes with an original date of issue of CY 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

^{* &}quot;Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

^{**} If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Pu	urpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budget 3	Requirements	Interest Computed to
		Issued	Issue*	Outstanding December 31, 2016	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.									
2.									
3.									
4					_				
5.				Appli	able				
6.		·		1 010 1	calor				
7.			NTOI	ADP					
8.									
9.									
10.									
11.									
12.	and the state of t								
13.									
14.						,			
	Total				_		-	_	

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

^{**} Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2017 Budget	Requirement
	December 31, 2016	For Prinicpal	For Interest/Fees
Leases approved by LFB prior to January 1, 2017			
1.			
2.			
3.	plicable		
4.	1:09010		
5. T A T			
6. OL 1 1 P	<u> </u>		
Leases approved by LFB after to January 1, 2017			
1.			
2.			
3.			
4.			
5.			
6.			
Total	_	-	

REVISED SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2016	2016		Expended	Authorizations	Balance - Dece	mber 31, 2016
not merely designate by a code number.	Funded	Unfunded	Authorizations	Re-Appropriated	•	Canceled	Funded	Unfunded
89-16; 06-62 Closure of Sanitary Landfill	64,476.05	-			(14,637.50)		79,113.55	
07-10&10-21 Various Capital Improvements	12,193.61	<u>-</u>			_		12,193.61	-
08-30 Improvements to Various City Buildings	4,747.52				_		4,747.52	
09-59 Road Improvements	125,622.31				125,579.69		42.62	
09-76 Redevelopment of Center City	_				-		-	, man 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
2012-9 Various Capital Improvements-Dams					(5,853.32)		5,853.32	_
12-28/13-27 Buildings & Equipment	158,966.95				86,211.28		72,755.67	
2012-40 Various Capital Improvements	599,150.79				565,220.61		33,930.18	
2012-47 Demolition of Unsafe Buildings	4,364.72	18,150.00			-		4,364.72	18,150.00
2014-11 Improvement to Fire Station #6	61,155.00				-		61,155.00	-
2014-23 Clean Up Public Works & Well 13	2,821,899.88				128,660.00		2,693,239.88	
2014-31 Various Capital Improvements	1,754,790.68	4,175.00			767,573.60	4	987,217.08	4,175.00
2014-50 Sidewalk Improvements	-				(215,699.43)		215,699.43	
2014-59 Various Buildings	446,964.34				13,017.72		433,946.62	-
2016-38 Various Capital Improvements	_	_	5,000,000.00		600.00		249,400.00	4,750,000.00
							TO THE PARTY OF TH	117.00
Place an * before each item of "Improvement" which rep	6,054,331.85	22,325.00	5,000,000.00	<u>.</u>	1,450,672.65		4,853,659.20	4,772,325.00

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2016	2016		Expended	Authorizations	Balance - December 31, 2016		
not merely designate by a code number.	Funded	Unfunded	Authorizations	Re-Appropriated	·	Canceled	Funded	Unfunded	
Totals from page 35	6,054,331.85	22,325.00	5,000,000.00	_	1,450,672.65	-	4,853,659.20	4,772,325.00	
						·			
Sheet									
4									
Page Total									
Grand Total Place an * before each item of "Improvement" which re	6,054,331.85	22,325.00	5,000,000.00	_	1,450,672.65	_	4,853,659.20	4,772,325.00	

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

I, 2016 80031-01 XXXXXXXXX 282,922.49 Appropriation * 80031-02 XXXXXXXXXX 250,000.00 Capital Improvement Fund) 80031-03 XXXXXXXXXX XXXXXXXXX Capital Improvements 250,000.00 XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
80031-01	Balance ending December 31, 2016 80031
80031-01	
80031-01	Appropriated to Finance Improvement Authorizations 80031
R0031-01 XXXXXXXX R0031-02 XXXXXXXXX XXXXXXXXX XXXXXXXX XXXXXX	
S0031-01 XXXXXXXXX S0031-02 XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	
80031-01	
80031-01	Company of the compan
Marie Mari	
Marie Mari	
Region R	TOTAL
March Marc	TO STATE OF
Note	
March Marc	
Section Sect	
80031-01	The state of the s
80031-01	Ordinance 2016-38 Various Capital Improvements
80031-01 xxxxxxxxx 80031-02 xxxxxxxxx ment Fund) 80031-03 xxxxxxxxx de for Preliminary Costs: xxxxxxxxxx xxx	
80031-01	List by Improvements - Direct Charges Made for Preliminary Costs:
80031-01	
80031-01	Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031
80031-01 XXXXXXXXXX 80031-02 XXXXXXXXXX	
80031-01 XXXXXXXX	Received from 2016 Budget Appropriation * 8003
	Balance beginning January 1, 2016 8003
Debit Credit	

*The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

XXXXXXXX	ı	Balance ending December 31, 2016 80030-05
XXXXXXXXX		
XXXXXXXX		Appropriated to Finance Improvement Authorizations 80030-04
XXXXXXXX		NOT BUR
		a soll Caux
1	C xxxxxxxxx	Received from 2016 Emergency Appropriation *
	XXXXXXXXX	Received from 2016 Budget Appropriation * 80030-02
t	XXXXXXXXX	Balance beginning January 1, 2016 80030-01
Credit	Debit	

^{*}The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL AND IMPROVEMENTS DOWN PAYMENTS (N.J.S. 40A:2-11) AUTHORIZED IN 2016

-	250,000.00	4,750,000.00	5,000,000.00	Total 80032-00
				The state of the s
				1 100
				7.7.0.000000000000000000000000000000000
	250,000.00	4,750,000.00	5,000,000.00	Ordinance 2016-38
Years	Ordinance	Authorized		
of 2016 or Prior		Obligations	Appropriated	
Payment in Budget		Total	Amount	Purpose
Amount of Down				

NOTE -Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2016

159,846.67	159,846.67	
XXXXXXXXX	94,846.67	Balance ending December 31, 2016 80030-04
XXXXXXXXXX	65,000.00	Appropriated to 2016 Budget Revenue 80029-03
XXXXXXXXX		Appropriated to Finance Improvement Authorizations 80029-02
		Premium on Sale of Notes
	XXXXXXXXX	Funded Improvement Authorizations Canceled
	XXXXXXXXX	Premium on Sale of Bonds
159,846.67	XXXXXXXXX	Balance beginning January 1, 2016 80029-01
Credit	Debit	

BONDS ISSUED WITH A COVENANT OR COVENANTS

7	ÇS	Öı	4;	ω	10	:
7 Net Appropriation Required	3. Less Amount of Special Trust Fund to be Used	Total of 3 and 4 - Gross Appropriation	4. Amount of Interest on Bonds with a Covenant - 2016 Requirements	 Amount of Bonds Issued Under Item 1 Maturing in 2016 	2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)	P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016
æ	€9	€ 9	210 JE	5	Vote A) \$	nts;

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

				iμ	D.	C. obliga just e					Ώ					≯
4,	. ငှ	, i ₂	·		ج ۱۷ ω 4	C. Does obligations (i >		<u></u>		<u>}</u> ω	'n		
Amount due School Districts for Local School Tax \$	Amounts due Special Districts	County Taxes	State Taxes	<u>Unpaid</u>	Cash Deficit 2016 4% of 2016 Tax Levy for all purposes: Cash Deficit 2016 A% of 2016 Tax Levy for all purposes:	 C. Does the appropriation required to be included in the 2017 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended? Answer YES or NO 	NOTE: If answer to Item B1 is YES, then Item B2 must be answered	Answer YES or NO	Have payments been made for all bonded obligations or notes due on or before December 31, 2016	Answer YES or NO	Did any maturities of bonded obligations or notes fall due during the year 2016?	() including prepayments and overpayments applied	Seventy (70) percent of Item 1	Amount of Item 1 Collected in 2016 (*)	Total Tax Levy for the Year 2016 was	
s	₩ .	₩	€9	21	Lewy	e included in the 201 al appropriations for NO NO	s YES, then Item B:	Yes If answe	r all bonded obligatio	Yes	bligations or notes fa	ayınenis applied.		2016 (*)	116 was	
₩	φ 	₩	₩	<u>2015</u>	licable *	7 budget for the liqu operating purpose ir	2 must be answere	If answer is "NO" give details	ns or notes due on o		all due during the ye			€#		
2,953,224.25 \$	ω	291,895.87 \$	€9	<u>2016</u>	H H H	idation of all bonded the budget for the ye	Ω	U)	or before		ar 2016?		\$70,271,5	97,552,644.11	\$ 100,387,967.51	
2,953,224.25		291,895.87	1	Total		ear						and the state of t	1,577.26)67.51	

SHEETS 40 to 82, INCLUSIVE, PERTAIN TO

OTILITIES ONLY

41 to 54 ELECTRIC UTILITY
55 to 68 WATER & SEWER UTILITY
69 to 82 SOLID WASTE UTILITY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2016, please observe instructions of Sheet 2.

TRIAL POST **CLOSING**

AL BALANCE - ELECTRIC UTILITY FUND AS AT DECEMBER 31, 2016 Operating and Capital Sections (Separately Stated) Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

33,430,071.27	33,430,071.27	(Do not crowd additional chart)

8,056,998.86		FUND BALANCE
134,882.94		RESERVE FOR FTR COLLATERAL
3,022,274.10		RESERVE FOR INVENTORY
7,977,177.84		RESERVE FOR RECEIVABLES
14,238,737.53 "C"		SUBTOTAL - CASH LIABILITIES
20,000.00		RENEWABLE ENERGY DEPOSIT
1,412,522.90		RESERVE FOR INVENTORY-CL
2,965.17		RESERVE FOR DONATIONS - SCHOOL COUNTS
22,799.00		CUSTOMER ADVANCES FOR CONSTRUCTION
62,912.19		ACCRUED INTEREST ON CONSUMER ACCOUNTS
867,982.63		CONSUMER DEPOSITS
531,079.27		PREPAID CONSUMER ACCOUNTS
2,122,725.40		ACCRUED INTEREST ON BONDS AND NOTES
5,110,359.73		ACCOUNTS PAYABLE
1,478,537.20		RESERVE FOR ENCUMBRANCES
2,606,854.04		APPROPRIATION RESERVES
	-	
		DEFERRED CHARGES
	134,882.94	FTR COLLATERAL
	ı	FEMA RECEIVABLE
	5,828.19	PROTESTED CHECKS
	3,022,274.10	INVENTORY
	7,971,349.65	CONSUMER ACCOUNTS RECEIVABLE
		RECEIVABLES AND INVENTORY WITH FULL RESERVES:
	22,295,736.39	CASH
		OPERATING SECTION:
Credit	Debit	Title of Account
	Be Marked with "C"	Cash Liabilities Must be subtotated and subtotal must be ima

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

BALANCE ELECTRIC ALITILA FUND (cont'd)

AS AT DECEMBER 31, 2016
Operating and Capital Sections
(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

	s)	(Do not crowd - add additional sheets)
351,924,247.40	351,924,247.40	
160,863.58	and printing of the state of th	כאדו אב דטועט פאנאועכב
460 000 500		CADITAL FIND BALANIOE
4,953,799.27		CAPITAL IMPROVEMENT FUND
3,053,374.00		RESERVE FOR PAYMENT OF BONDS & NOTES
154,631,141.13		RESERVE FOR AMORTIZATION
16,102,687.00		RESERVE FOR DEFERRED AMORTIZATION
88,575.08		RESERVE FOR PRELIMINARY IMPROVEMENT COSTS
6,487,117.11		CONTRACTS PAYABLE
•		UNFUNDED
3,936,047.24		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
162,280,000.00		BONDS PAYABLE
	97,376,200.86	AUTHORIZED AND UNCOMPLETED
	235,868,270.26	COMPLETED
		FIXED CAPITAL:
	18,449,133.29	CASH
230.642.99	XXXXXXXXX	
XXXXXXXX	230,642.99	Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account

UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2016

(Do not crowd - add additional sheets)			İ									101 TAFT	DITA	1.69					ASSESSMENT FUND	Title of Account
s)	1													$\mathfrak{I}_{\mathbb{C}}$	10					 Debit
	1						The American Company of the Company													Credit

Sheet 43

ANALYSIS OF ELECTRIC UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Audit Balance		RECI	EIPTS				Balance
December 31, 2015	Assessments and Liens	Operating Budget				Disbursements	December 31, 2016
xxxxxxxxx	XXXXXXXX	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxx
			110				
		1 001	cable				
xxxxxxxx	Textos yest	XXXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
		-		<u> </u>			
	-						
XXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
_							
_							
	Balance December 31, 2015 XXXXXXXXX XXXXXXXXX	Balance December 31, 2015 XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens Assessments and Li	Balance December 31, 2015 Assessments and Liens Budget XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXXX	Balance December 31, 2015 Assessments Budget Disbursements XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXXXXX

^{*}Show as red figure

SCHEDULE OF ELECTRIC UTILITY **BUDGET - 2016**

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	1		ſ
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			1
LIGHT & POWER SALES 91303-	86,719,538.00	87,155,236.00	435,698.00
SUPPLIES & JOBBING REVENUE 91304-	159,188.00	88,457.29	(70,730.71)
MISCELLANEOUS REVENUE 91305-	425,045.00	613,393.51	188,348.51
ANTICIPATED INTEREST SUBSIDY	843,061.00	915,515.52	72,454.52
RESERVE TO PAY DEBT	184,273.00	184,273.00	ı
MISCELLANEOUS REVENUE NOT ANTICIPATED	J	493,781.04	493,781.04
Added by N.J.S. 40A:4-87:(List)	XXXXXXXX	XXXXXXXXX	XXXXXXXXX
Subtotal	88,331,105.00	89,450,656.36	1,119,551.36
Deficit (General Budget) ** 91306-			
91307-	88,331,105.00	89,450,656.36	1,119,551.36
** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)"	ind amount expended for '	Surplus (General Budget)	" must

^{**} Amount in "Received in Cash" column for "Deficit (Geagree with amounts shown for such items on Sheet 45. "Surplus (General Budget)" must

STATEMENT OF **BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXX
Adopted Budget	88,331,105.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	88,331,105.00
Add: Overexpenditures (See Footnote)	3
Total Appropriations and Overexpenditures	88,331,105.00
Deduct Expenditures:	
Paid or Charged 85,715,732.34	
Reserved 2,606,854.04	
Surplus (General Budget)**	
Total Expenditures	88,322,586.38
Unexpended Balance Canceled (See Footnote)	8,518.62

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2016 OPERATION

ELECTRIC UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 ELECTRIC Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

2,430,952.47		Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)
		Anticipated Revenue - Deficit (General Budget)**
		Deficit
		Remainder = Balance of "Results of 2016 Operation" Remainder = ("Excess in Operation Deficit - to Trial Balance" - Sheet 46)
		Budget Appropriation - Surplus (General Budget)**
2,430,952.47		Excess
88,427,252.57		Total Expenditures - As Adjusted
	I	Above "Total Expenditures"
	88,427,252.57	Ш
		Overexpenditure of Appropriation Reserves
	24.47	Cash Refund of Prior Year's Revenue
	98,813.53	FEMA Receivable
	5,828.19	Liquidated Reserve for Protested Checks
	2,606,854.04	Reserved
	85,715,732.34	Paid or Charged
	XXXXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXXX	Expenditures:
90,858,205.04		Total Revenue Realized
	0.02	Cancel Accrued Interest Balance
	269.15	Reserve for Inventory
	3,617.81	Liquidated Reserve for Protested Checks
	461,374.67	FTR Collateral Accounts Receivable Canceled
	778,425.02	2015 Appropriation Reserves Canceled*
	163,862.01	Miscellaneous Revenue Not Anticipated
	89,450,656.36	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXX	Revenue Realized:

SECTION 2:

The following Item of "2015 Appropriation Reserves Canceled in 2016" is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2016 for an Anticipated Deficit in the ELECTRIC Utility for 2016:

778,425.02		* Excess (Revenue Realized)
	þ	from Current Fund - If none, enter "None"
		Less: Anticipated Deficit in 2016 Budget - Amount Received and Due
	778,425.02	2015 Appropriation Reserves Canceled in 2016

^{**} Items must be shown in same amounts on Sheet 44.

RESULTS OF 2016 OPERATIONS - ELECTRIC UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	1,119,551.36
Unexpended Balances of Appropriations	XXXXXXXX	8,518.62
Miscellaneous Revenues Not Anticipated	XXXXXXXX	163,862.01
Unexpended Balances of 2015 Appropriations*	XXXXXXXX	778,425.02
Liquidated Protested Checks	5,828.19	3,617.81
Reserve for Receivable		
Deficit in Anticipated Revenue		XXXXXXXXX
Reserve for Protested Checks/Reserve for Inventory		XXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	2,430,952.47	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	2,436,780.66	2,073,974.82

OPERATING SURPLUS ELECTRIC **UTILITY**

	Balance ending December 31, 2016	Appropriated in 2016 Budget - Current Fund	Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services	Amount Appropriated in the 2016 Budget - Cash	Excess in Results of 2016 Operations	Balance beginning January 1, 2016	
13,225,093.86	8,056,998.86	5,168,095.00		ľ	XXXXXXXX	XXXXXXXX	Debit
13,225,093.86	XXXXXXXX		XXXXXXXX	XXXXXXXX	2,430,952.47	10,794,141.39	Credit

ANALYSIS OF BALANCE DECEMBER 2016 (FROM ELECTRIC UTILITY - TRIAL BALANCE)

8,056,998.86	# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.
•	Total Other Assets
	Operating Deficit # -
	Deferred Charges # -
	Other Assets Pledged to Surplus:*
8,056,998.86	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
14,238,737.53	Deduct Cash Liabilities Marked with "C" on Trial Balance
22,295,736.39	Subtotal
t	Interfund Accounts Receivable
	Investments
22,295,736.39	Cash
	The second secon

*In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

SCHEDULE OF ELECTRIC UTILITY ACCOUNTS RECEIVABLE

	Balance ending December 31, 2016
1	
← ← ← ← ← ← ← ← ← ← ← ← ← ← ← ← ← ← ←	Other
	Decreased by: Collections
\$	Not All
to licable	Other
	Transfers from Accounts Receivable
	Increased by:
	•
↔	Balance beginning December 31, 2015
SCHEDULE OF ELECTRIC UTILITY LIENS	SCHEDULE OF EI
\$ 7,971,349.65	Balance ending December 31, 2016
\$ 87,161,693.78	
\$	Other
⇔	Transfer to ELECTRIC Liens
\$ 393,235.82	Overpayments applied
\$ 86,768,457.96	Collections
	Decreased by:
\$ 86,918,401.19	Increased by: ELECTRIC Rents Levied
\$ 0,214,042.24	balance beginning becember 31, 2013

DEFERRED CHARGES -MANDATORY CHARGES ONLYELECTRIC UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

10.	ò	œ	7.	ပ်ာ	Ċυ	4.	ω	ы		
								Overexpenditure of Appropriation \$	Emergency Authorization - Municipal*	Caused By
€9	 60 	¦ } 	69	₩	\ 	\ 	ן 	\ \ 	⇔	
€9	€ 0	4	€	\$	\$	\$	\$	1,892,125.37 \$	ι	Amount December 31, 2015 per Audit <u>Report</u>
								1,892,125.37 \$	1	Amount in 2016 <u>Budget</u>
⇔	₩	€	\$	\$	\$	\$	\$	1	₩ 	Amount Resulting from <u>2016</u>
4	↔	€9	€9	€	⇔	\$	(⇔		Balance as at December 31, 2016

^{*}Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

<u>ن</u>	4.	3.	2.		<u>Date</u>
1	1000	TO A ALUCA			<u>Purpose</u>
 ₩	 ₩	 ₩ 	 ₩ 	 ₩ 	-
					<u>Amount</u>

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of

On Account of

Date Entered

Amount

Appropriated for in Budget of 2017

4.	ω	2	
MOLATIE \$	TOT ADDUTE \$	a mineral presentation	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS ELECTRIC UTILITY ASSESSMENT BONDS

	\$ 7,149,040.69		2017 Interest on Bonds*
\$ 4,125,000.00			2017 Bond Maturities - Capital Bonds
	166,470,000.00	166,470,000.00	
	XXXXXXXX	162,280,000.00	Outstanding December 31, 2016
			Refunded
	XXXXXXXXX	4,190,000.00	Paid
		XXXXXXXX	Issued
	166,470,000.00	XXXXXXXX	Outstanding January 1, 2016
		APITAL BONDS	ELECTRIC UTILITY CAPITAL BONDS
	\$		2017 Interest on Bonds*
\$			2017 Bond Maturities - Assessment Bonds
	1	-	4
	XXXXXXXX	T 1	Outstanding December 31, 2010
	XXXXXXXXX		Paid
		1000	
	2 2	XXXXXXXXX	Issued
		XXXXXXXX	Outstanding January 1, 2016
2017 Debt Service	Credit	Debit	

INTEREST ON BONDS - ELECTRIC UTILITY BUDGET

7,117,786.49	\$		Required Appropriation 2017
	2,091,471.20	()	Add: Interest to be Accrued as of December 31, 2017
	5,026,315.29	ω	Subtotal
	2,122,725.40	ω	Less: Interest Accrued to December 31, 2016 (Trial Balance)
	7,149,040.69	v	2017 Interest on Bonds (*Items)

LIST OF BONDS ISSUED DURING 2016

A 3	1012	*			Purpose
•	F	カカルで	1000		2017 Maturity
F			DIC	1 10	Amount Issued
					Date of Issue
					Interest Rate

SCHEDULE AND 2017 DEBT ELECTRIC UTILITY OF LOANS ISSUED AND OUTSTANDING SERVICE FOR LOANS LOAN

Paid Issued Issued Outstanding December 31, 2016 Outstanding January 1, 2016 Outstanding December 31, 2016 Paid 2017 Interest on Loans* Outstanding January 1, 2016 2017 Loan Maturities 2017 Interest on Loans* 2017 Loan Maturities ELECTRIC UTILITO XXXXXXXXX XXXXXXXXX XXXXXXXX XXXXXXXXX Debit LOAN ₩ XXXXXXXX XXXXXXXX XXXXXXXXX XXXXXXXX Credit 8 2017 Debt Service

DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budget	Requirement	
	Issued	Issue*	Outstanding December 31, 2016	Maturity	Interest	For Principal	For Interest	
1.								
2.								
3.			1	10				
4 . 5 .		1 10	plicab					
6.	V	ot AP						
7.								
8. 9.								
10.			•					

Important: If there is more than one utility in the municipality, identify each note.

Memo:

Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

INTEREST ON NOTES - ELECTRIC UTILITY	BUDGET	
2017 Interest on Notes	\$	-
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$	_
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation - 2017	\$	_

(Do not crowd - add additional sheets)

Sheet 5

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

^{**} If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

Sheet 51

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budget	Requirement	Interest Computed to
		Issued	Issue*	Outstanding December 31, 2016	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.									
2.									
3.									
4.									
5.					4	10			
6.					1:090				
7.			_	ot API					
8.			No	DUATE					
9.			1						
10.									
11.									
12.									
13.									
14.						**************************************			
15.									

80051-01

80051-02

Important: If there is more than one utility in the municipality, identify each note.

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of June 30, 2013 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2017 Budget	Requirement
	December 31, 2016	For Prinicpal	For Interest/Fees
•			
•			
I.	Not Applicabl	P	
5.			
5.	THADPINE		
7.	012-11		
3.			
Э.			
0.			
1.			
2.			
3.			
4.			
Total	_	_	

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jani	uary 1, 2016	2016	Notes	Expended	Authorizations	Balance - Dece	ember 31, 2016
not merely designate by a code number.	Funded	Unfunded	Authorizations	Issued		Canceled	Funded	Unfunded
General Improvements:								
06-69 Construction, Improving and/or Relocation of Electrical								
Facilities	202,624.84				61,232.85		141,391.99	
09-60 Generation, Distribution and Transmission								
Facility Improvements	378,187.04				137,403.02		240,784.02	
10-28 Preliminary Engineering Services for repowering the								
West Vld CT and installing new 60 MW SCCT	7,835.39				-		7,835.39	
11-46 Construction of 63 Megawatt S C Turbine Gen	405,798.57		1,500,000.00		1,531,662.74		374,135.83	
12-36 Construction, Improvements and Upgrades to West								
substation, Simple Cycle CT & West Substation	3,237,815.47				74,106.40		3,163,709.07	
13-47 Purchase & Implementation of a Customer Care &								
Billing (CC&B) Software Solution to Serve the								
Requirements of the Electric, Water & Solid								
Waste Utilities.	96,587.86				88,396.92		8,190.94	
Total 70000-	4,328,849.17	_	1,500,000.00	_	1,892,801.93		3,936,047.24	_

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

ELECTRIC VTILITY **CAPITAL FUND**

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance beginning December 31, 2015	XXXXXXXX	6,057,699.27
Received from 2016 Budget Appropriation *	XXXXXXXXX	396,100.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	1
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXXX
Amend Ordinance 2011-46	1,500,000.00	XXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXX
		XXXXXXXX
	- Parish Advances	XXXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXX
Balance ending December 31, 2016	4,953,799.27	XXXXXXXX
	6,453,799.27	6,453,799.27

ELECTRIC UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Balance ending December 31, 2016	100 x = I x	Appropriated to Finance Improvement Authorizations	Received from 2016 Emergency Appropriation *	Received from 2016 Budget Appropriation *	Balance beginning December 31, 2015	
				XXXXXXXX	ххххххххх	ххххххххх	Debit
ı	XXXXXXXX	XXXXXXXXX	хххххххх				Credit

^{*}The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

ELECTRIC UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

	Andreas and the second and the secon		The second secon				Table 1 and			Purpose	
1			Þ	101 A	7 4				Appropriated	Amount	
1				T T2	カフル			Authorized	Obligations	Total	
						15/10		ı		Down Payment	
T T								Years	of 2016 or Prior	Payment in Budget	Amount of Down

STATEMENT OF CAPITAL SURPLUS ELECTRIC UTILITY CAPITAL FUND

YEAR 2016

	Debit	Credit
Balance beginning December 31, 2015	XXXXXXXX	160,863.58
Premium on Sale of Bonds	XXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
		17 TATE (17 TATE)
Appropriated to Finance Improvement Authorization		ххххххххх
Appropriation to 2016 Budget Revenue		ххххххххх
Balance ending December 31, 2016	160,863.58	ххххххххх
	160,863.58	160,863.58

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE ı WATER & SEWER ALITILA FUND

AS AT DECEMBER 31, 2016
Operating and Capital Sections
(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

4,484,034.13	4,484,034.13	(Do not crowd - add additional sheets)

2,539,635.21		FUND BALANCE
983,510.61		RESERVE FOR RECEIVABLES
960,888.31 "C"		Sub Total
3,203.81		ACCOUNTS PAYABLE
116,324.48		ACCRUED INTEREST ON BONDS & NOTES
633,918.67		ENCUMBRANCES PAYABLE
207,441.35		APPROPRIATION RESERVES
	337,907.90	INVENTORY
	645,602.71	CONSUMER ACCOUNTS RECEIVABLE
	:	
	3,500,523.52	CASH
		OPERATING SECTION:
Credit	Debit	Title of Account

POST CLOSING

TRIAL BALANCE -LANCE - WATER & SEWER UTILITY FUND (cont'd) AS AT DECEMBER 31, 2016 Operating and Capital Sections (Separately Stated) Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

77,651,097.96	77,651,097.96	
538,670.20		CAPITAL FUND BALANCE
137,039.85		CAPITAL IMPROVEMENT FUND
6,086,612.33		RESERVE FOR DEFERRED AMORTIZATION
52,322,650.98		RESERVE FOR AMORTIZATION
•		RESERVE FOR DUE FROM STATE OF NJ DEP
158,783.50		Reserve for EDA Grant
635,000.00		NJEIT Bond Payable 2014A Ord 2013-11
1,823,898.32		NJEIT Loan Payable 2014A Ord 2013-11
847,079.00		NJEIT Bond Payable 2013A Ord 2012-60
855,235.68		NJEIT Loan Payable 2013A Ord 2012-60
68,826.05		CONTRACTS PAYABLE
229,993.58		UNFUNDED
4,871,343.73		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
807,267.00		NJEIT LOAN PAYABLE
920,000.00		NJEIT BOND PAYABLE
6,185,000.00		UTILITY SERIAL BONDS
	12,057.02	DUE FROM WATER & SEWER UTILITY ASSESSMENT FUND
	9,600,188.80	AUTHORIZED AND UNCOMPLETED
	61,435,057.46	COMPLETED
		FIXED CAPITAL:
	2,401,999.71	FEDERAL GRANT RECEIVABLE
		NJEIT Grant Receivable 2013A
	l.	NJEIT Loan Receivable 2013A
	1	DUE FROM STATE OF NJ DEP
	3,038,097.23	CASH
1,163,697.74	XXXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX	1,163,697.74	Est. Proceeds Bonds and Notes Authorized
		CAPITAL SECTION:
Credit	Debit	Title of Account
	To manage man	CASII LIBRITIAN IIIAN BO Samenariya tiile Sakerami iiane

(Do not crowd - add additional sheets)

ALITILA POST CLOSING TRIAL BALANCE ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

December 31, 2016

394,828.21	s)	(Do not crowd - add additional sheets)
200	200002	
		And the second s
de d		
	44400	
215,917.02		FUND BALANCE
12,057.02		DUE TO WATER & SEWER UTILITY CAPITAL
12,230.45		ASSESSMENTS RECEIVABLE
154,623.78		DEFERRED FARMLAND ASSESSMENTS
		RESERVE FOR:
-		ASSESSMENT SERIAL BONDS
	1	DEFERRED CHARGES - TRANS TO FORECLOSED PROPERTY
	154,623.78	ASSESSMENTS HELD IN ABEYANCE
		ASSESSMENTS LIENS INTEREST & COST
		ASSESSMENTS LIENS
	24,287.47	ASSESSMENTS RECEIVABLE
	215,917.02	CASH
		ASSESSMENT FUND
Credit	Debit	Title of Account
		December 31, 2016

(Do not crowd - add additional sheets)

ANALYSIS OF WATER & SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

	Audit							
Title of Liability to which Cash	Balance		RECE	EIPTS				Balance
and Investments are Pledged	December 31, 2015	Assessments and Liens	Operating Budget				Disbursements	December 31, 2016
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
Special Water Utility Bonds 2001	1,590.49							1,590.49
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Other Liabilities								
Trust Surplus	206,871.14	9,045.88						215,917.02
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
Due to Current Fund								_
Due from Utility Capital	(50,891.59)		9,132.96					(41,758.63)
Improvement Authorizations	40,168.14							40,168.14
	197,738.18	9,045.88	9,132.96	_	-	-	_	215,917.02

^{*}Show as red figure

SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2016

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Water & Sewer 01	307,361.00	307,361.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services Water & Sewer 02			
WATER CAPITAL FUND BALANCE ANTICIPATED	•	F	4
WATER ASSESSMENT FUND BALANCE ANTICIPATED	1	ı	ı
RENTS	7,206,265.00	7,290,474.51	84,209.51
MISCELLANEOUS	382,497.00	463,925.02	81,428.02
DEP WELL 4 FUNDING		ı	I
INTEREST ON WATER MAIN ASSESSMENTS	2,864.00	2,545.62	(318.38)
The state of the s			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXX	XXXXXXXX	XXXXXXXX
			:
Subtotal	7,898,987.00	8,064,306.15	165,319.15
Deficit (General Budget) ** Water & Sewer 07			
Water & Sewer 08	7,898,987.00	8,064,306.15	165,319.15
wer	7,898,	987.00	

^{**} Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT 유 BUDGET **APPROPRIATIONS**

1,126.25		Unexpended Balance Canceled (See Footnote)
7,897,860.75		Total Expenditures
	1	Surplus (General Budget)**
	207,441.35	Reserved
	7,690,419.40	Paid or Charged
		Deduct Expenditures:
7,898,987.00		Total Appropriations and Overexpenditures
-		Add: Overexpenditures (See Footnote)
7,898,987.00		Total Appropriations
1		Emergency
		Added by N.J.S. 40A:4-87
7,898,987.00		Adopted Budget
XXXXXXXXX		Appropriations:

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

STATEMENT OF 2016 OPERATION

WATER & SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water & Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

866,382.61		Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)
		Anticipated Revenue - Deficit (General Budget)**
		Deficit
		Remainder = ("Excess in Operations" - Sheet 60)
	1	Budget Appropriation - Surplus (General Budget)**
866,382.61		Excess
7,900,660.75		Total Expenditures - As Adjusted
	ı	Less: Dererred Charges included in Above "Total Expenditures"
	7,900,660.75	ļij.
		Overexpenditure of Appropriation Reserves
	2,800.00	Cash Refund of Prior Year's Revenue
		Reserve For Inventory
	207,441.35	Reserved
	7,690,419.40	Paid or Charged
	xxxxxxxxx	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXXX	Expenditures:
8,767,043.36		Total Revenue Realized
		Inventory
	692,529.61	2016 Appropriation Reserves Canceled* (Excess Revenue Realized)
	10,207.60	Miscellaneous Revenue Not Anticipated
	8,064,306.15	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXXX	Revenue Realized:

SECTION 2:
The following Item of "2015 Appropriation Reserves Canceled in 2016" is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2015 for an Anticipated Deficit in the Water & Sewer Utility for 2015:

692,529.61		* Excess (Revenue Realized)
		from Current Fund - If none, enter "None"
		less: Anticipated Deficit in 2016 Budget - Amount Received and Due
	692,529.61	2015 Appropriation Reserves Canceled in 2016
		The state of the s

^{**} Items must be shown in same amounts on Sheet 58.

RESULTS OF 2016 OPERATIONS WATER & SEWER UTILITY

Debit	Credit
ххххххххх	The second secon
XXXXXXXXX	1,126.25
хххххххх	10,207.60
XXXXXXXX	692,529.61
1	-
XXXXXXXXX	165,319.15
2,800.00	XXXXXXXX
XXXXXXXXX	1
866,382.61	XXXXXXXX
869,182.61	869,182.61
	Debit xxxxxxxx xxxxxxxx xxxxxxxx xxxxxxx

OPERATING SURPLUS WATER & SEWER ALITIL

	Debit	Credit
Balance beginning December 31, 2015	ххххххххх	2,221,613.60
Excess in Results of 2016 Operations	ххххххххх	866,382.61
Amount Appropriated in the 2016 Budget - Cash	307,361.00	XXXXXXXX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Appropriated in 2016 Budget-Current Funds	241,000.00	
Balance ending December 31, 2016	2,539,635.21	XXXXXXXX
	3,087,996.21	3,087,996.21

(FROM WATER & SEWER UTILITY ANALYSIS OF BALANCE DECEMBER 31, 2016 M WATER & SEWER UTILITY - TRIAL BALANCE)

THE PARTY OF THE P	
Cash	3,500,523.52
Investments	
Interfund Accounts Receivable	
Subtotal	3,500,523.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	960,888.31
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,539,635.21
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit # -	
Total Other Assets	•
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET	2,539,635.21

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET *In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would also be pledged to cash liabilities.

SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

⇔	Balance ending December 31, 2016
⇔	
()	Other
\$	Collections
	Decreased by:
された。おりま	Other
	Penalties and Costs
4	Transfers from Accounts Receivable
	Increased by:
	Balance beginning December 31, 2015
OF WATER & SEWER LIENS	SCHEDULE OF WAT
\$ 645,602.71	Balance ending December 31, 2016
\$ 7,290,474.51	
\$	Other
\$	Transfer to Water & Sewer Liens
\$	Overpayments applied
\$ 7,290,474.51	Collections
	Decreased by:
\$7,124,844.06	Increased by: Water and Sewer Rents Levied
\$ 811,233.16	Balance beginning December 31, 2015

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

WATER & SEWER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

		Amount			
	Caused By	December 31, 2015	Amount in	Amount	Balance
		per Audit	2016	Resulting from	as at
		Report	Budget	<u>2016</u>	December 31, 2016
	Emergency Authorization -				
`	Municipal*	· +	\$		φ
'n	Foreclosed Property Assessment \$	9,133.00 \$	9,133.00 \$		\$
ω	₩	С	\$		\$
4	\$	₩	\$		\$
Ċī	₩	\$	€9	The second secon	⇔
<u></u> ග	\$	\$	₩		₩
7.	\$	⇔	₩		₩
œ	A	⇔	↔		₩
9.	\$	₩	€		↔
10.	↔	₩	€		₩.

^{*}Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

Ω	4.	ω	2.	. ·	<u>Date</u>
	101221				<u>Purpose</u>
₩	€	₩	₩ 	€9	Amount

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

On Account of

Date Entered

Appropriated for in Budget of 2016

4 .	ω I	is	. - `
OL LAFT	A DDIICE s	1202016	1 51

SCHEDULE AND 2017 DEBT SERVICE FOR BONDS WATER & SEWER UTILITY ASSESSMENT BONDS OF BONDS ISSUED AND OUTSTANDING

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	хххххххх		
Issued	XXXXXXXX	1 10	
	2 1		
Paid 🗸 🙏 🚺		XXXXXXXX	
Outstanding December 31, 2018 OL A	T 1	XXXXXXXX	
. 1	J		
2017 Bond Maturities - Assessment Bonds	Property of the first of the second		↔
2017 Interest on Bonds*		\$	
Outstanding January 1, 2016	XXXXXXXXX	7,095,000.00	
Issued	XXXXXXXXX		
Paid	910,000.00	XXXXXXXX	
The second secon			
Outstanding December 31, 2016	6,185,000.00	XXXXXXXX	
	7,095,000.00	7,095,000.00	
2017 Bond Maturities - Capital Bonds	**************************************		\$ 930,000.00
2017 Interest on Bonds*		\$ 268,300.00	
INTEREST ON BONDS - W	WATER & SEWER	R UTILITY BUDGET	GET
2017 Interest on Bonds (*Items)		\$ 268,300.00	
Less: Interest Accrued to December 31, 2016 (Trial Balance)		\$ 77,025.00	
Subtotal		\$ 191,275.00	
Add: Interest to be Accrued as of December 31, 2017		\$ 67,420.84	
Required Appropriation 2017			\$ 258,695,84

258,695.84	G		Required Appropriation 2017
	67,420.84	₩	Add: Interest to be Accrued as of December 31, 2017
	191,275.00	φ	Subtotal
	77,025.00	S	Less: Interest Accrued to December 31, 2016 (Trial Balance)
	268,300.00	s	2017 Interest on Bonds (*Items)

LIST OF BONDS ISSUED DURING 2016

	TOTAL			- 9:7	Purpose
 ,	UPL		40	Ed 17 midiality	2017 Maturity
		WI -	hle	, allogic looded	Amount Issued
				Issue	Date of
				Rate	Interest

SCHEDULE AND OF LOANS ISSUED AND OUTSTANDING 2017 DEBT SERVICE FOR LOANS WATER & SEWER ____ UTILITY LOANS

	\$ 94,318.76		2017 Interest on Loans*
\$ 345,876.24			2017 Loan Maturities
	6,350,892.24	6,350,892.24	
	XXXXXXXX	5,888,480.00	Outstanding December 31, 2016
	XXXXXXXX	462,412.24	Paid
		XXXXXXXXX	Issued
	6,350,892.24	XXXXXXXX	Outstanding January 1, 2016
	DANS	TY CAPITAL LO	WATER AND SEWER UTILITY CAPITAL LOANS
	₩		2017 Interest on Loans*
\$			2017 Loan Maturities
	1	-	~
	XXXXXXXX	1 1	Outstanding December 31, 2010 OL 4
	XXXXXXXXX		Paid
)D10	1000	
	1 10 .	XXXXXXXXX	Issued
		XXXXXXXXX	Outstanding January 1, 2016
2017 Debt Service	Credit	Debit	

INTEREST ON LOANS -WATER & SEWER UTILITY BUDGET

\$ 91,985.44	(8		Required Appropriation 2017
	36,966.16	ω	Add: Interest to be Accrued as of December 31, 2017
	55,019.28	6	Subtotal
`	39,299.48	\$	Less: Interest Accrued to December 31, 2016 (Trial Balance)
	94,318.76	\$	2017 Interest on Loans (*Items)

LIST OF LOANS ISSUED DURING 2016

	Tot A			- 227000	Pirrose
		on 10a	40	Zo ii Mataity	2017 Maturity
· ·		NA.	ble	Allogiit issued	Amount lesued
				Issue	Date of
				Rate	Interest

Sheet

DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2017 Budget	Requirement For Interest	
			December 31, 2016				~~	
1.								
2.								
3.			1	10				
4.			1:090					
5.	7	1 A 10	plicab					
6.		DUATE	·					
7.	1							
8.								
9.								
10.								

Important: If there is more than one utility in the municipality, identify each note.

Memo:

Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

INTEREST ON NOTES - WATER UTILITY	BUDGET	
2017 Interest on Notes	\$	
Less: Interest Accrued to 12/31/16 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation - 2017	\$	-

(Do not crowd - add additional sheets)

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

^{**} If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2016	Date of Maturity	Rate of Interest	2017 Budget For Principal	Requirement For Interest **	Interest Computed to (Insert Date)
1			200011120111201112011					
2.								
3.								
4.	_							
5.				. 4				
6.				1° anh	e			
7.			1 00	1Call				
8.		NO	t App					
9.		TAO						
10.								
11.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

80051-01 80051-02

Utility Assessment Notes with an original date of issue of June 30, 2013 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2017 Budge	t Requirement
	December 31, 2016	For Prinicpal	For Interest/Fees
1.			
2.			
3.			
4.			
5.	1° -0h	e	
6.	1 mn 1 Calor		
7.	Not Applicabl		
8.			
9.	·		
10.			
11.			
12.			
13.			
14.			
Total	-	=	

80051-02

99 Jaeuc

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Dece	mber 31, 2015	2016		Expended	Encumbrances	Balance - DECE	MBER 31, 2016
	not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
	09-74 New Well	4,709,484.44	229,993.58			68,558.23	68,558.23	4,709,484.44	229,993.58
	11-12 Filter Media Replace Wells 10,12,13	52,448.75				4,077.00	4,077.00	52,448.75	
Sheet	11-53 Repair/Replacement Various Well Equip.	20,263.89				5,165.00		15,098.89	
et	12-56 Engineering costs to retro-fit Well 12	89,156.65				39,394.00	19,831.00	69,593.65	
	12-60 Constr of New Radium Rem. Treat Facility	447,206.18	1,374,752.00			1,821,958.18		-	-
	13-11 Well #14 - Radionuclide Removal Trtment Plant	435,524.61	55,000.00			490,524.61	-		
	14-46 Redevelopment of Well #9 and Well #11	29,903.00				52,183.00	46,998.00	24,718.00	
	Total 70000-	5,783,987.52	1,659,745.58	-		2,481,860.02	139,464.23	4,871,343.73	229,993.58

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

137,039.85	137,039.85	
XXXXXXXX	137,039.85	Balance ending December 31, 2016
XXXXXXXX		And a control of the
XXXXXXXX		Appropriated to Finance Improvement Authorizations
XXXXXXXX		
XXXXXXXX		
XXXXXXXXX		
XXXXXXXX		A SAN AND AND AND AND AND AND AND AND AND A
XXXXXXXXX		
XXXXXXXXX		
XXXXXXXXX		
XXXXXXXX	XXXXXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:
	XXXXXXXX	(financed in whole by the Capital Improvement Fund)
The second secon	XXXXXXXXX	
50,000.00	XXXXXXXX	Received from 2016 Budget Appropriation *
87,039.85	XXXXXXXX	Balance beginning December 31, 2015
Credit	Debit	
		MICHAEL CO.

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Γ	1	
XXXXXXXX	ı	Balance ending December 31, 2016
XXXXXXXXX		
XXXXXXXX		Appropriated to Finance Improvement Authorizations
		1012
	XXXXXXXXX	Received from 2016 Emergency Appropriation *
	2) Robolation	Received from 2016 Capital Improvement Fund
on the state of th	xxxxxxxxx	Balance beginning December 31, 2015
Credit	Debit	

^{*}The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

	The control of the co		F- 44						The state of the s			Purpose	
				TATA			Table Andreas Company				Appropriated	Amount	
1					TTC Care	1:09 01	1			Authorized	Obligations	Total	
4						C				Ordinance	Provided by	Down Payment	
_								1	t	Years	of 2016 or Prior	Payment in Budget	Amount of Down

WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2016

	Balance ending December 31, 2016	Appropriation to 2016 Budget Revenue	Appropriated to Finance Improvement Authorization	Water Operating Anticipated Revenue		Funded Improvement Authorizations Canceled	Premium on Sale of Bonds	Balance beginning December 31, 2015	
538,670.20	538,670.20	**************************************				XXXXXXXXX	XXXXXXXX	XXXXXXXXX	Debit
538,670.20	XXXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX			150,000.00	388,670.20	Credit

TRIAL **POST** CLOSING **UTILITY** FUND

BALANCE - SOLID WASTE L AS AT DECEMBER 31, 2016 Operating and Capital Sections (Separately Stated) Cash Liabilities Must Be Subtotaled and Subtotal Must Be N

11.0.4		(Do not crowd - add additional sheets)
1,593,887.29	1,593,887.29	
		T PROVIDENT TO THE PROV
843,658.81		FUND BALANCE
411,681.89		RESERVE FOR RECEIVABLES
338,546.59 "C"		SUBTOTAL - CASH LIABILITIES
273,826.59		RESERVE FOR ENCUMBRANCES
64,720.00		APPROPRIATION RESERVES
		OVEREXPENDITURE OF APPROPRIATION
		DEFERRED CHARGES
	+,00 :.00	CONCOMEN DOCOCCIA O MECETADOLE
		RECEIVABLES AND INVENTORY WITH FUEL RESERVES:
	1,102,200.40	C) (C) I
	1 182 205 40	CASH
A Company of the Comp		
1		OPERATING SECTION:
Credit	Debit	Title of Account
	3e Marked With "C"	Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE -- SOLID WASTE UTILITY AS AT DECEMBER 31, 2016 Operating and Capital Sections FUND (cont'd)

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

637,539.28	637,539.28 s)	(Do not crowd - add additional sheets)
	A Comment	
ı		CAPITAL FUND BALANCE
30,300.00		CAPITAL IMPROVEMENT FUND
607,239.28		RESERVE FOR AMORTIZATION
ī		UNFUNDED
1		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
	607,239.28	COMPLETED
		FIXED CAPITAL:
		The state of the s
	30,300.00	CASH
ı	XXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX	ı	Est. Proceeds Bonds and Notes Authorized
in the state of th		The state of the s
		CAPITAL SECTION:
Credit	Debit	Title of Account

SOLID WASTE UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2016

	ASSESSMENT FUND A THE CANAL C
Debit Credit	Title of Account

Sheet 71

ANALYSIS OF SOLID WASTE UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Audit							
	Assessments		£IPTS	T		Dichurcamente	Balance December 31, 2016
2000111201 01, 2010	and Liens	Budget				Disbursements	December 31, 2010
XXXXXXXX	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
					_		
				1	P		
xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	1 Call	xxxxxxxxx	xxxxxxxx	xxxxxxxx
		No	APP				
xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	_						
	Balance December 31, 2015 xxxxxxxxx xxxxxxxxx	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXX	Balance December 31, 2015 Assessments and Liens Budget XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXX

^{*}Show as red figure

SCHEDULE OF **SOLID WASTE UTILITY BUDGET - 2016**

BUDGET REVENUES

0000			
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-		-	1
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			1
SOLID WASTE REVENUE 91303-	3,678,161.00	3,716,476.78	38,315.78
91304-	t	ī	1
MISCELLANEOUS REVENUE 91305-	1	30,139.91	30,139.91
91306-			1
Added by N.J.S. 40A:4-87:(List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	3,678,161.00	3,746,616.69	68,455.69
Deficit (General Budget) ** 91306-			
91307-	3,678,161.00	3,746,616.69	68,455.69
** Amount in "Descriped in Cash" solima for "Deficit (Canasa) Budget)" and amount expended for "Surplus (Conocci Budget)" must	and amount appended for	Conord Didgot	II marina

^{**} Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxx
Adopted Budget	3,678,161.00
Added by N.J.S. 40A:4-87	1
Emergency	1
Total Appropriations	3,678,161.00
Add: Overexpenditures (See Footnote)	ı
Total Appropriations and Overexpenditures	3,678,161.00
Deduct Expenditures:	
Paid or Charged 3,613,440.88	<u></u>
Reserved 64,720.00	<u> </u>
Surplus (General Budget)**	
Total Expenditures	3,678,160.88
Unexpended Balance Canceled (See Footnote)	0.12

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2016 OPERATION

SOLID WASTE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 SOLID WASTE Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

449,486.98		Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)
		Anticipated Revenue - Deficit (General Budget)**
		Deficit
		Remainder = Balance of "Results of 2016 Operation" Remainder = ("Excess in Operation Deficit - to Trial Balance" - Sheet 46)
	1	Budget Appropriation - Surplus (General Budget)**
449,486.98		Excess
3,678,160.88		Total Expenditures - As Adjusted
	E E	Less: Deterred Charges Included in Above "Total Expenditures"
	3,678,160.88	ļm -
		Overexpenditure of Appropriation Reserves
		Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	ı	Liquidated Reserve for Protested Checks
	64,720.00	Reserved
	3,613,440.88	Paid or Charged
	XXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXX	Expenditures:
4,127,647.86		. Total Revenue Realized
	381,031.17	2015 Appropriation Reserves Canceled
	ı	Miscellaneous Revenue Not Anticipated
	3,746,616.69	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXX	Revenue Realized:

SECTION 2: The following Item of "2015 Appropriation Reserves Canceled in 2016" is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2016 for an Anticipated Deficit in the SOLID WASTE Utility for 2016:

381,031.17		* Excess (Revenue Realized)
	E	from Current Fund - If none, enter "None"
		Less: Anticipated Deficit in 2016 Budget - Amount Received and Due
	381,031.17	2015 Appropriation Reserves Canceled in 2016

^{**} Items must be shown in same amounts on Sheet 72.

RESULTS OF 2016 OPERATIONS -SOLID WASTE

449,486.98	449,486.98	* See <u>restriction</u> in amount on Sheet 45, SECTION 2
XXXXXXXXX	449,486.98	Excess in Operations - to Operating Surplus
	XXXXXXXXX	Operating Deficit - to Trial Balance
XXXXXXXXX		Reserve for Protested Checks/Reserve for Inventory
XXXXXXXX		Deficit in Anticipated Revenues
ı		Reserve Inventory
ı		Liquidated Protested Checks
381,031.17	XXXXXXXX	Unexpended Balances of 2015 Appropriations*
1	XXXXXXXX	Miscellaneous Revenues Not Anticipated
0.12	xxxxxxxx	Unexpended Balances of Appropriations
68,455.69	XXXXXXXXX	Excess in Anticipated Revenues
Credit	Debit	

OPERATING SURPLUS SOLID WASTE ALITILA

1,243,658.81	Balance ending December 31, 2016 843,658.81	Utilized as Revenue in Current Fund Budget 400,000.00	Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services	Amount Appropriated in the 2016 Budget - Cash	Excess in Results of 2016 Operations xxxxxxxxx	Balance beginning January 1, 2016 xxxxxxxxx	
1,243,658.81	XXXXXXXX		XXXXXXXX	XXXXXXXXX	449,486.98	794,171.83	

ANALYSIS OF BALANCE DECEMBER 31, 2016 (FROM SOLID WASTE UTILITY - TRIAL BALANCE)

843,658.81	# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.
1	Total Other Assets
	Operating Deficit #
	Deferred Charges # -
	Other Assets Pledged to Surplus:*
843,658.81	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
338,546.59	Deduct Cash Liabilities Marked with "C" on Trial Balance
1,182,205.40	Subtotal
	Interfund Accounts Receivable
	Investments
1,182,205.40	Cash

*In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance beginning December 31, 2015	348,537.19
Increased by: Solid Waste Rents Levied	3 779 621 48
Decreased by:	
Collections \$ 3,716,476.78	
Overpayments applied \$	
Transfer to SOLID WASTE Liens	
Other \$	
.€9	3,716,476.78
Salance ending December 31, 2016	411,681.89
SCHEDULE OF SOLID WASTE UTILITY LIENS	S
Salance beginning December 31, 2015	
Increased by:	
Solid Waste Rents Levied	
Penalties and Costs	
other Not Appsilones	1
,	
Collections \$ Other \$	
.↔	ı
Balance ending December 31, 2016 \$	ı

DEFERRED CHARGES - MANDATORY CHARGES ONLY SOLID WASTE UTILITY FUND (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

œ .7 4, rò φ 9 ώ *i*∧ ∹-Overexpenditure of Appropriation \$ Caused By '↔ '⇔ '⇔ **'**↔ ↔ ₩ ÷+> ₩. Amount
December 31, 2015
per Audit
Report ₩ **∵** ₩ ·co '⇔ ₩. ÷ ÷ ંજ '49 Amount in 2016 Budget ۱ ده ₩ ່↔ '↔ **'**↔ '⇔ . ↔ `⇔ ₩ `↔ Amount Resulting from <u>2016</u> . € '↔ '⇔ ÷ Ċ₽ ·↔ ₩, ÷ 6 ₩ as at December 31, 2016 Balance

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

5.	4.	ω	2.	-	<u>Date</u>
•	101 x -11 x	THE ADDITION		D	Purpose
₩	\$	₩	€	€7	Amount

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

4.	ω	ы	. `	
			MANAGE AND ASSESSMENT OF THE PARTY OF THE PA	<u>In Favor of</u>
1000	Tot A	A		On Account of
	000	100 11 Ca		Date Entered
\$	- 03	TO	5	Amount
				Appropriated for in Budget of 2016

^{*}Do not include items funded or refunded as listed below.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS SOLID WASTE UTILITY ASSESSMENT BONDS

		and the same of th		The state of the s
			And the state of t	THE PROPERTY OF THE PARTY OF TH
				4
Interest Rate	Date of Issue	Amount Issued	2017 Maturity	Purpos Ot Al
	<u>[</u>	DIC NG 2016	PS TO COR	LIST OF BON
	€	A		Required Appropriation 2017
		\$		Add: Interest to be Accrued as of December 31, 2017
		••		Subtotal
		\$		Less: Interest Accrued to December 31, 2016 (Trial Balance
		()		2017 Interest on Bonds (*Items)
	ET	- SOLID WASTE UTILITY BUDGET	SOLID WASTE	INTEREST ON BONDS -
		5		2017 Interest on Bonds*
	8			2017 Bond Maturities - Capital Bonds
		-		
		XXXXXXXX	l l	Outstanding December 31, 2016
				Refunded
		XXXXXXXX		Paid
			XXXXXXXX	Issued
		1	XXXXXXXXX	Outstanding January 1, 2016
		S	CAPITAL BONDS	ALTERIAL MISTOR MITOS
				2017 Interest on Bonds*
	8			2017 Bond Maturities - Assessment Bonds
		1	1	
		XXXXXXXX	-	Outstanding December 31, 2016
		XXXXXXXXX		Paid
			ххххххххх	ssued
			XXXXXXXX	Outstanding January 1, 2016
)ebt ce	2017 Debt Service	Credit	Debit	

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR LOANS SOLID WASTE UTILITY LOAN

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	хххххххх		
	ххххххххх		
Paid		XXXXXXXXX	
Outstanding December 31, 2016	ı	XXXXXXXX	
	1	-	
2017 Loan Maturities			⇔
2017 Interest on Loans*		\$	
	, ,		
Outstanding January 1, 2016	S C KNYK KXXXX		
Issued	DALLER		
Paid OL A	-	XXXXXXXX	
		Tender to the second se	
Outstanding December 31, 2016	**************************************	ххххххххх	
		1	
2017 Loan Maturities	4		₩
2017 Interest on Loans*		\$	
INTEREST ON LOANS -	SOLID WASTE	UTILITY BUDGET	ET
2017 Interest on Loans (*Items)		t .	
Less: Interest Accrued to December 31, 2016 (Trial I	(Trial Balance)	₩	
Subtotal	44.00	\$	
Add: Interest to be Accrued as of December 31, 2017		₩	
Required Appropriation 2017			\$

LIST OF
OF.
LOANS
ISSUED
ING 20

A 44 %	1012				- 217000	Pirrose
ı	PI		100		2017 Maturity	2017 Maturity
1		(216	4 1	Villoant Issaca	Amount Issued
					Issue	Date of
					Rate	Interest

oneet /

DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2016	Date of Maturity	Rate of Interest	2017 Budget For Principal	Requirement For Interest **	
1.									
2.	,				_				
3.				Appli	ble				
4.				1 -10/1	call				
_5.			NTOI	ADP					
6			1 Ou	A - 11 - 12					
_7.					lana, and a second				
8.									
9.									
10.				_					

Important: If there is more than one utility in the municipality, identify each note.

Memo:

Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

INTEREST ON NOTES - SOLID WASTE UTIL	ITY BUD	GET
2017 Interest on Notes	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2017	\$	_
Required Appropriation - 2017	\$	-

(Do not crowd - add additional sheets)

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

^{**} If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

Sheet 79

DEBT SERVICE SCHEDULE FOR SOLID WASTE UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budget	Requirement	Interest Computed to
	Issued	Issue*	Outstanding December 31, 2016	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.								
2.								
3.					-			
4.								
5.		ALE	ot API	1_	10			
6.				11090	10			
7.		7	ADI					
8.			DUARRA					
9.		<i>1</i> '						
10.		1.00						
11.								
12.								
13.								
14.								
15.								

Important: If there is more than one utility in the municipality, identify each note.

80051-01

80051-02

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of June 30, 2013 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding	2017 Budget Requirement				
	December 31, 2016	For Prinicpal	For Interest/Fees			
1.						
2.						
3.						
4.	Not Applicable					
5.	a plicault					
6.	TOT ADPIL					
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total		-				

79a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SOLID WASTE UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2015	2016	Bonds	Expended	Authorizations	Balance - Dece	ember 31, 2016
not merely designate by a code number.	Funded	Unfunded	Authorizations	Issued		Canceled	Funded	Unfunded
General Improvements:								
			pplica					
			40 _ (hle				
		A .	m 106					
		Total						
	1							
		, , , , , , , , , , , , , , , , , , , ,					-	
								,
							1	
							-	
			:					
Total 70000)	- '		_	_		~	

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SOLID WASTE ALITILA CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance beginning January 1, 2016	XXXXXXXXX	30,200.00
Received from 2016 Budget Appropriation *	XXXXXXXXX	100.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	хххххххх	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations	1	XXXXXXXXX
		XXXXXXXX
Outstanding December 31, 2016	30,300.00	XXXXXXXX
	30,300.00	30,300.00

SOLID WASTE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

-	1	
XXXXXXXXX		Outstanding December 31, 2016
XXXXXXXX		101210
XXXXXXXX		Appropriated to Finance Improvement Authorizations
	210 BS	
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Received from 2016 Emergency Appropriation *
	XXXXXXXX	Received from 2016 Budget Appropriation *
	XXXXXXXX	Outstanding January 1, 2016
Credit	Debit	

^{*}The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SOLID WASTE UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

,	1	ı	ı	ı	 l	ı	 ı	ı		ı			
												Purpose	
	J					Not D					Appropriated	Amount	
	-					PI	120		t	Authorized	Obligations	Total	
	t						able	à. =à.)	1	Ordinance	Provided by	Down Payment	
								•	1	Years	of 2016 or Prior	Payment in Budget	 Amount of Down

SOLID WASTE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2016

	Outstanding December 31, 2016	Appropriation to 2016 Budget Revenue	Appropriated to Finance Improvement Authorization	1000	A CA AURE	Funded Improvement Authorizations Canceled	Premium on Sale of Bonds	Outstanding January 1, 2016	
F	F					AND COXX	XXXXXXXXX	XXXXXXXX	Depit
 -	XXXXXXXXX	XXXXXXXXX	XXXXXXXX			1		1	Crealt

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2016

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the Chief Financial Officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

NDEX

40. 41, 55 & 69. 42, 56, & 70. 43, 57, & 71. 44, 58, & 72. 45, 59 & 73. 46, 60, & 74. 47, 61 & 75. 48, 62, & 76. 49, 63 & 77. 49a, 63a & 77. 49a, 63a & 77. 50, 64 & 78. 51, 65 & 79. 51a, 65a, & 79a. 52, 66, & 80. 53, 67, & 81. 54, 68, & 82.	30. 31 & 31a. 32. 33. 33. 34 & 34a. 35 & 35a. 37. 37. 37. 38. 39.	25a. 26. 27. 28. 29.	17 & 17a. 17 & 17a. 18. 18. 19. 20. 21. 22. 22. 22. 22. 22. 22. 22. 23. 25.	7. 9. 9. 9. 9. 10. 11. 11. 11. 11. 11. 11. 11. 11. 11	1 & 1a, 1b 1c 1c. 2, 2, 3, 3a, & 3b. 4, 5, 6 & 6b. 6a.
Instructions Trial Balance-Utility Fund Trial Balance-Utility Assessment Trust Funds Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabi Utility Revenues and Appropriations 2016 Utility Operations Results of Operation, Operating Surplus and Analysis Utility Accounts Receivable; Utility Liens Utility Accounts Receivable; Utility Liens Deferred Charges and List of Judgments-Utility Summary Statement of Debt Service Requirements Summary Statement of Loan Requirements Debt Service for Utility Notes (Other than Utility Assessment Notes) Debt Service for Utility Assessment Notes Schedule of Capital Lease Program Obligations Improvement Authorizations (Utility Capital) Capital Improvement Fund and Down Payments Utility Capital Improvements Authorized in 2016; Utility Capital Surplus	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances Summary Statement of Debt Service Requirements-Municipal (or County) Summary Statement of Debt Service Requirements-School-Type I and Current Debt Service for Notes (Other than Assessment Notes) Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations Improvement Authorizations Capital Improvement Fund Down Payment Capital Improvements Authorized in 2016 General Capital Surplus, Bond Covenants Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation Delinquent Taxes and Tax Title Liens Foreclosed Property; Contract Sales; Mortgage Sales Deferred Charges and List of Judgments-Current Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or	General Budget Revenues Allocation of Current Tax Collections General Budget Appropriations General Budget Appropriation	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus Trial Balance-Capital Fund Cash Reconciliation Federal and State Grants Receivable Appropriated Reserves for Federal and State Grants Unappropriated Reserves for Federal and State Grants Local District School Tax-Municipal Open Space Tax Regional School Tax-Regional High School Tax County Taxes Payable-Special District Taxes Reserves for State and Federal Aid for Library Services	*